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IOWA

Retail Sales and Use Tax Report

Sales of YEAR [redacted] **Ending**
March 31, 1987

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE
AND FINANCE
Information & Management Services Division
HOOVER STATE OFFICE BUILDING
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sales of tangible personal property, consisting of goods, wares, or merchandise, except as otherwise provided in this division, sold at retail in the state to consumers or users; a like rate of tax upon the gross
receip gas,
electr rvice,
incluc any
munic , wa-
ter, h lic in
its pr vided
in this con-
sumer gross
receipts from all sales of tickets or admissions to places of amusement, fairs, and athletic events except those of elementary and secondary educational institutions; and a like rate of tax upon that part of private club membership fees or charges paid for the
privilege of c sports pro-
vided club m

There is h percent
upon the gross receipts derived from the operation of all forms of amusement devices and games of skill, games of chance, raffles and bingo games as defined
in chapter 99B, a musement enter-
prises operated or the state of Iowa,
such tax to be coll erator in the same
manner as is prov ion of taxes upon
the gross receipts of tickets or admission as provided in this section.

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FOREWORD

A Retail Sales and Use Tax Report is published for each of the four quarters ending March 31, June 30, September 30, and December 31, and one for the annual period covering sales made between April 1 of one year and March 31 of the following year.

The report utilizes the 1972 Standard Industrial Classification (S.I.C.) codes which classifies businesses according to their major business activity and is used for two presentations of sales tax data and for presentations of retailers use and consumers use tax data. Data in these presentations may be compared to other reports published since June, 1975; however, for prior periods, comparability of the data is limited.

The sales tax section of the report now consists of three presentations. The first subsection, the County and Town presentation, provides data for all towns in Iowa regardless of size for which the minimum number of returns were filed during the reported period. The Non-Permit category presents data for retailers not regularly engaged in selling at retail. The "other" category includes all rural filers and information for towns which did not satisfy the minimum requirement of 10 returns for a quarter or 40 returns for a year.

The second major sales tax presentation provides the number of businesses and computed tax by business group for each county and for selected cities. Breakdowns are provided for all cities over 2,500 population according to the 1980 federal census, for which 40 or more sales tax returns for a quarter or 160 or more returns for a year were received. Data for rural areas and towns not presented separately is provided in the Other column. The third presentation of sales tax data provides a breakdown of state sales tax according to the twelve business groups and over 90 business classes. In order to protect the confidentiality of the data, information for any business group with less than 5 returns for a quarter (20 returns for the annual report) is consolidated in the Miscellaneous group.

The use tax section, presents data for the three use taxes: Motor Vehicle Use, Retailers Use and Consumers Use. Motor Vehicle Use tax data is presented according to the county in which the vehicle is registered. Retailers Use tax data is presented by business group and class. Presentations are made of Consumer Use tax data by both county and business group.

The introductory section of this report continues with a list of relevant terms and their definitions. An account of the development of both the sales and use tax laws and a summary of the data for the period according to tax follows the Glossary. Included in this summary is a comparison of the current period to the same period last year and breakdowns by business group, population group, size of gross receipts and size of computed tax. The introductory section concludes with a section on the local option Hotel/Motel Tax in which a summary of the law and the tax collected is given.

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	a) County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). b) County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification."
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

DEVELOPMENT OF RETAIL SALES TAX

Effective March 1, 1983, a four percent tax is imposed on the gross receipts received from the retail sales of tangible personal property in Iowa and from receipts received for the performance of certain taxable services in this state. The amount of gross receipts is adjusted by the inclusion of the value of goods consumed which were purchased tax exempt less the deduction of any exempt sales.

The sales tax was first imposed in 1934 in Iowa for a three year period at the rate of two percent. As adopted, the tax was imposed only on the gross receipts received from: the sale of tangible personal property; the sale of gas, electricity, water, and communication services; and, the sales of admissions to places of amusement or athletic events.

Since 1934, the tax base has been revised to include gross receipts from: the sales of all forms of amusement devices and commercial amusement enterprises effective April 24, 1947; the renting of rooms by the same person, unless rented for a period of thirty-one or more consecutive days effective as of July 1, 1965; the performance of certain enumerated services as of October 1, 1967; the sale of newsprint and ink used in the printing of any newspapers as of January 1, 1970; and, the sales resulting from gambling, games of skill and raffles as of June 2, 1973. As of July 1, 1981, the sales tax was applied to the total purchase price of optional service or warranty contracts which provide for repair parts or labor. Effective July 1, 1985, the sales tax base was expanded to include such items as candy, soft drinks and prepared foods. The list of taxable services was also enhanced to include such services as cable television, campgrounds, gun and camera repair, building maintenance, lawn care, and several additional items.

Included in the exemptions which have been provided are: the sale of tangible personal property to be used as railroad rolling stock effective in 1971; the exemption in 1971 of the sale of used motor vehicles subject to registration; and the exemption of food, prescription drugs, and medical devices effective July 1, 1974. The First Session of the 66th General Assembly in 1975 extended the food and drug exemption to apply to sales of medically prescribed oxygen. In 1979 sales by cities and counties, except utility service, were exempted. Further information on allowable deductions is provided in the glossary on page II.

Sales tax rates have been adjusted several times since the enactment of the tax. The original rate of two percent was in effect from the date of enactment until June 30, 1955. Between July 1, 1955, and June 30, 1957, the tax rate was increased to two and one-half percent. The tax rate was again set at two percent effective July 1, 1957, and remained in effect until the enactment of three percent effective October 1, 1967. The three percent rate remained in effect until March 1, 1983, when the rate became four percent.

The Retail Sales Tax section continues on pages IV - X with a review of data for the period including breakdowns of data by county, population group, business group, amounts of computed tax and a comparison of the present period to the same period the last two years.

THE YEAR IN REVIEW
Retail Sales Tax

Total taxes due on returns filed for the year ending March 31, 1987 amounted to $623.2 million which is a 5.39 percent increase from the $591.3 million collected in 1986. The number of quarterly returns filed decreased from 384,771 in 1986 to 375,315 in 1987 which is a 2.52 percentage decrease. This data reveals a slight increase in the average amount of computed tax reported per return.

Review of Quarterly Returns in 1987

Reflecting Christmas retail sales activity, 28.0 percent of fiscal 1987 computed tax was reported during the December quarter, to make this quarter the largest in terms of computed tax. Figures A & B on page V present in detail the quarterly tax liabilities during fiscal 1987 and for each of the past two fiscal years.

Size of Gross Receipts in 1987

Examination of the table "Gross Sales and Computed Tax By Size of Gross Sales for Fiscal 1987" on page VII provides a profile of tax liability according to the gross sales of Iowa firms. Businesses which show $1 million or more in quarterly gross sales collected 46.29 percent of total sales tax in 1987 while comprising only 1.48 percent of total businesses filing returns. In contrast those firms with gross sales of under $10,000 represented 57.50 percent of total business but their tax collections represented only 2.52 percent of total collection.

Sales Tax Due by County in 1987

To facilitate the comparison of an individual county's sales tax collections to surrounding counties or trade areas, a table of Iowa's ninety-nine counties is shown on pages IX and X of this report.

FIGURE A
COMPUTED TAX
1985 - 1987

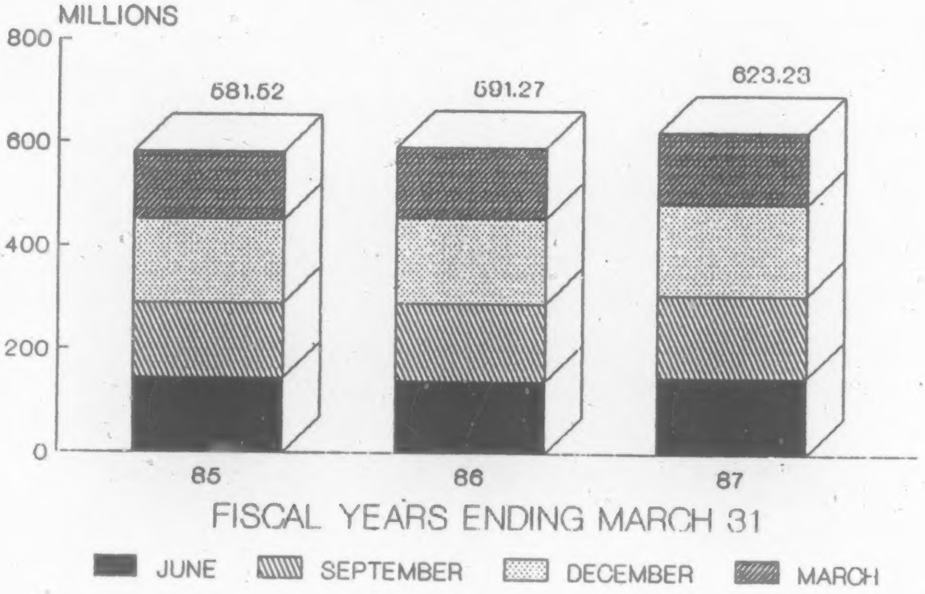
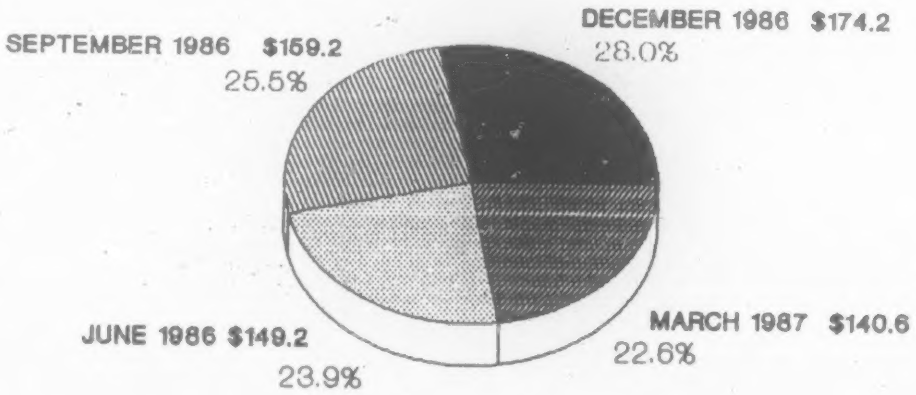


FIGURE B
COMPUTED TAX BY QUARTER
($ MILLIONS)



TOTAL COMPUTED TAX FY 1987 $623.2

COMPUTED TAX
BY POPULATION GROUP
FISCAL YEAR 1987

POPULATION GROUP CITIES AND TOWNS	COMPUTED TAX	% OF TAX
50,000 AND OVER	$264,843,115	42.50
25,000 TO 50,000	$76,818,048	12.33
10,000 TO 25,000	$50,980,137	8.18
5,000 TO 10,000	$78,911,866	12.66
2,500 TO 5,000	$47,222,477	7.58
1,000 TO 2,500	$44,883,630	7.20
500 TO 1,000	$19,185,109	3.08
TOWNS UNDER 500	$12,026,801	1.93
NON-PERMIT	$1,978,767	.32
RURAL	$25,843,295	4.15
OTHERS	$533,016	.09
TOTALS	$623,226,261	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

GROSS SALES AND COMPUTED TAX
BY SIZE OF GROSS SALES
FISCAL YEAR 1987

SIZE OF QUARTERLY GROSS SALES	NO. OF BUS.**	OF BUS.	GROSS SALES	OF SALES	COMPUTED TAX	% OF TAX
$ 0 - $ 499	80,863	23.17	$7,516,032	.02	$530,700	.09
500 - 999	19,719	5.65	$14,484,698	.04	$557,717	.09
1,000 - 1,999	26,454	7.58	$38,714,136	.12	$1,453,252	.23
2,000 - 2,999	17,616	5.05	$43,519,347	.13	$1,609,201	.26
3,000 - 3,999	13,241	3.79	$46,051,755	.14	$1,686,403	.27
4,000 - 4,999	10,395	2.98	$46,622,038	.14	$1,654,647	.27
5,000 - 9,999	32,372	9.28	$234,427,239	.70	$8,142,963	1.31
10,000 - 24,999	47,526	13.62	$781,131,368	2.35	$26,041,193	4.18
25,000 - 49,999	32,943	9.44	$1,173,146,313	3.52	$36,331,350	5.83
50,000 - 99,999	25,950	7.44	$1,840,357,270	5.53	$50,568,513	8.11
100,000 - 249,999	22,451	6.43	$3,514,077,449	10.56	$82,287,147	13.20
250,000 - 499,999	9,007	2.58	$3,145,258,456	9.45	$65,016,911	10.43
500,000 - 999,999	5,306	1.52	$3,703,272,833	11.12	$58,825,994	9.44
1,000,000 & OVER	5,156	1.48	$18,699,798,922	56.18	$288,520,270	46.29
TOTALS	348,999	100.00 *	$33,288,377,856	100.00 *	$623,226,261	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

RETAIL SALES TAX COLLECTION
BY COMPUTED TAX DUE
FISCAL YEAR 1987

SIZE OF QUARTERLY TAX DUE	NO. OF BUS.**	OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	96,271	27.58	$463,550	.07
25.00 - 49.99	24,797	7.11	$896,611	.14
50.00 - 99.99	31,461	9.01	$2,275,280	.37
100.00 - 149.99	20,208	5.79	$2,487,518	.40
150.00 - 199.99	14,683	4.21	$2,543,515	.41
200.00 - 249.99	11,192	3.21	$2,499,748	.40
250.00 - 499.99	36,259	10.39	$13,146,367	2.11
500.00 - 999.99	38,025	10.90	$27,359,932	4.39
1,000.00 - 1,499.99	20,066	5.75	$24,602,163	3.95
1,500.00 - 1,999.99	12,213	3.50	$21,164,733	3.40
2,000.00 - 2,499.99	8,250	2.36	$18,434,656	2.96
2,500.00 - 2,999.99	5,716	1.64	$15,648,386	2.51
3,000.00 - 3,999.99	7,612	2.18	$26,272,935	4.22
4,000.00 - 4,999.99	4,777	1.37	$21,333,110	3.42
5,000.00 - 9,999.99	9,572	2.74	$66,699,892	10.70
10,000.00 - 24,999.99	5,652	1.62	$84,937,556	13.63
25,000.00 - 49,999.99	1,327	.38	$44,504,255	7.14
50,000.00 - 99,999.99	467	.13	$31,921,348	5.12
100,000.00 & OVER	451	.13	$216,034,706	34.66
TOTALS	348,999	100.00 *	$623,226,261	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

NUMBER OF RETURNS FILED, TAXABLE RETAIL SALES, AND COMPUTED TAX BY COUNTY
FISCAL YEAR ENDING 1987

COUNTIES	RETURNS	TAXABLE SALES	COMPUTED TAX
ADAIR	1,446	$ 37,258,590	$ 1,489,042
ADAMS	757	17,520,481	697,428
ALLAMAKEE	2,222	59,855,414	2,388,372
APPANOOSE	1,953	61,779,553	2,469,969
AUDUBON	1,223	25,200,269	1,007,113
BENTON	3,145	69,922,266	2,795,540
BLACK HAWK	13,474	710,522,013	28,394,958
BOONE	3,127	92,472,620	3,697,254
BREMER	3,180	90,354,735	3,612,779
BUCHANAN	2,879	69,343,067	2,765,495
BUENA VISTA	3,119	117,979,127	4,632,836
BUTLER	2,491	47,055,684	1,884,090
CALHOUN	1,986	49,260,407	1,964,690
CARROLL	3,296	127,041,463	5,090,830
CASS	2,798	79,283,482	3,168,673
CEDAR	2,766	57,949,670	2,314,698
CERRO GORDO	6,493	325,798,253	13,024,997
CHEROKEE	2,327	65,494,542	2,612,607
CHICKASAW	2,155	54,235,373	2,146,586
CLARKE	1,217	36,113,183	1,444,401
CLAY	2,959 ?	111,656,058	4,451,368
CLAYTON	3,208	62,897,113	2,508,648
CLINTON	6,224	245,522,350	9,816,624
CRAWFORD	2,625	72,794,062	2,906,170
DALLAS	3,711	96,901,727	3,875,122
DAVIS	1,217	26,547,015	1,061,753
DECATUR	1,200	20,901,919	835,866
DELAWARE	2,272	63,559,138	2,538,607
DES MOINES	5,089	259,975,067	10,389,616
DICKINSON	3,150	88,075,951	3,521,993
DUBUQUE	9,698	500,637,863	20,008,052
EMMET	1,900	60,219,679	2,400,566
FAYETTE	3,290	100,924,390	4,002,381
FLOYD	2,670	64,344,302	2,871,951
FRANKLIN	1,836	54,099,885	2,161,438
FREMONT	1,279	29,259,331	1,167,964
GREENE	1,735	45,003,675	1,799,732
GRUNDY	1,884	42,689,286	1,705,158
GUTHRIE	1,697	34,897,902	1,395,666
HAMILTON	2,513	71,243,520	2,848,411
HANCOCK	1,883	48,961,905	1,958,413
HARDIN	3,520	99,312,437	3,963,477
HARRISON	2,032	48,893,808	1,948,460
HENRY	2,512	95,874,934	3,822,371
HOWARD	1,703	42,989,776	1,691,894
HUMBOLDT	1,742	49,335,113	1,970,765
IDA	1,373	39,669,026	1,586,309
IOWA	2,392	79,993,211	3,199,395
JACKSON	2,978	73,571,857	2,939,639
JASPER	4,334	158,692,495	6,346,627

COUNTIES	RETURNS	TAXABLE SALES	COMPUTED TAX
JEFFERSON	2,427	$ 77,942,642	$ 3,116,789
JOHNSON	8,010	502,854,090	20,098,228
JONES	2,963	87,083,997	3,481,569
KEOKUK	1,985	34,660,336	1,383,511
KOSSUTH	3,051	94,109,441	3,755,827
LEE	5,107	210,295,365	8,407,106
LINN	18,800	1,252,167,367	50,051,726
LOUISA	1,402	26,964,797	1,077,042
LUCAS	1,296	44,276,944	1,765,982
LYON	1,788	36,479,802	1,457,293
MADISON	1,524	34,001,427	1,359,415
MAHASKA	3,144	111,311,248	4,447,219
MARION	3,422	122,885,074	4,915,644
MARSHALL	4,764	204,248,849	8,170,995
MILLS	1,340	35,907,597	1,435,271
MITCHELL	1,637	42,885,298	1,715,193
MONONA	1,775	41,339,241	1,653,155
MONROE	1,103	28,594,932	1,143,405
MONTGOMERY	1,913	63,849,932	2,562,584
MUSCATINE	4,460	191,408,671	7,653,153
OBRIEN	2,723	74,709,466	2,984,139
OSCEOLA	1,172	24,704,666	986,620
PAGE	2,668	80,516,418	3,217,408
PALO ALTO	1,672	37,729,656	1,508,616
PLYMOUTH	3,134	91,430,852	3,651,232
POCAHONTAS	1,853	32,172,795	1,283,830
POLK	39,800	3,055,114,841	122,066,378
POTTAWATTAMIE	7,711	386,699,463	15,458,567
POWESHIEK	2,637	107,868,247	4,305,338
RINGGOLD	888	17,617,166	704,224
SAC	2,133	43,189,805	1,721,544
SCOTT	15,776	1,033,879,781	41,341,147
SHELBY	2,275	57,033,444	2,279,013
SIOUX	4,534	115,980,752	4,634,672
STORY	7,434	360,154,307	14,399,384
TAMA	2,560	69,240,282	2,829,109
TAYLOR	1,224	17,011,589	679,961
UNION	1,784	60,966,365	2,438,924
VAN BUREN	1,457	14,143,900	563,077
WAPELLO	4,481	171,954,651	6,873,449
WARREN	3,395	77,164,983	3,082,414
WASHINGTON	3,276	89,930,145	3,578,300
WAYNE	1,321	18,274,219	730,472
WEBSTER	5,654	266,148,770	10,640,236
WINNEBAGO	1,891	50,193,204	2,007,626
WINNESHIEK	2,850	89,507,613	3,574,667
WOODBURY	10,440	631,237,739	25,230,636
WORTH	1,193	24,106,214	964,384
WRIGHT	2,412	63,295,295	2,567,193
NONRESIDENTS	245	12,986,210	507,612
LATE FILERS	21,131	186,688,693	7,467,538
TOTAL	375,315	$15,588,803,568	$623,226,261

DEVELOPMENT OF USE TAX

Effective March 1, 1983, Iowa imposes a use tax at the rate of four percent on the purchase price of tangible personal property which is purchased for use in Iowa. The tax is also imposed on individuals using those services subject to the sales tax when such services or the result of such services are used in Iowa.

A use tax was first imposed in Iowa in 1937 in conjunction with the permanent adoption of the sales tax. Since its adoption, the development of the use tax has generally paralleled that of the sales tax both in terms of tax base and rates. Credits are provided, however, against the amount of use tax due in Iowa for any sales, use or occupational taxes paid to another state.

As presented on page XII, the Iowa use tax is collected under three complimentary use taxes; Retailers Use, Consumers Use, and Motor Vehicle Use. The Retailers Use tax is collected by registered retailers from the purchaser on the sale of all tangible property and taxable services. Retailers located outside of the state who maintain a place of business in Iowa are required to register with the Department and collect the tax on all sales made into Iowa.

Use tax liability which is not paid through a retailer remains the responsibility of the consumer. Purchasers of property on which the tax has not been paid are required to file a quarterly Consumers Use tax return in conjunction with payment of the tax.

A four percent excise tax is also imposed on the sale of new and used motor vehicles which are subject to registration. The tax is imposed on the taxable price which is the delivered price less cash discounts and the value of any property traded. Payment of the tax is made to either the county treasurer where the vehicle is registered or the Motor Vehicle Division of the Iowa Department of Transportation. Credits are also provided for sales or use taxes paid on motor vehicles to other states.

Pages XII - XIII present a review of Retailers Use Tax data by business group and by size of computed tax and a comparison of use tax data for the current period compared to the same period last year.

THE YEAR IN REVIEW
Fiscal Year Ending March 31, 1987

RETAILERS USE TAX BY BUSINESS GROUP

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	611	1.84%	$ 4,166,018	6.44%
Building Materials	672	2.02	919,540	1.42
General Merchandise	48	0.14	1,290,370	2.00
Food Dealers	85	0.26	67,242	0.10
Motor Vehicle	500	1.50	671,895	1.04
Apparel	217	0.65	190,803	0.30
Home Furnishings	944	2.84	1,595,416	2.47
Eating and Drinking	107	0.32	66,285	0.10
Specialty Retail	2,817	8.46	4,652,253	7.20
Services	5,248	15.77	9,320,625	14.42
Wholesale Goods	10,109	30.37	17,537,080	27.13
Miscellaneous	10,560	31.73	23,561,885	36.45
Late Filers	1,365	4.10	597,983	0.93
	33,283	100.00%	$64,637,395	100.00%

COMPARISON OF ALL USE TAXES
Fiscal Years Ending March 1986 and 1987

Use Tax*	1986	1987	% Change
Retailers			
Number of Returns	32,825	33,283	1.40%
Computed Tax	$64,880,292	$64,637,395	(0.37%)
Motor Vehicle			
Number of Returns	609,236	644,052	5.71%
Computed Tax	$85,963,891	$95,568,243	11.17%
Consumers			
Number of Returns	19,278	19,193	(0.47%)
Computed Tax	$21,851,615	$24,367,392	11.51%

RETAILERS USE TAX COLLECTION REPORT
BY COMPUTED TAX DUE
FISCAL YEAR 1987

SIZE OF QUARTERLY TAX DUE	NO. OF BUS.**	OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	13,959	41.94	$26,363	.04
25.00 - 49.99	1,572	4.72	$56,268	.09
50.00 - 99.99	1,975	5.93	$143,386	.22
100.00 - 149.99	1,380	4.15	$170,184	.26
150.00 - 199.99	1,043	3.13	$181,616	.28
200.00 - 249.99	856	2.57	$191,203	.30
250.00 - 499.99	2,635	7.92	$959,417	1.48
500.00 - 999.99	2,682	8.06	$1,922,500	2.97
1,000.00 - 1,499.99	1,432	4.30	$1,758,523	2.72
1,500.00 - 1,999.99	981	2.95	$1,697,387	2.63
2,000.00 - 2,499.99	654	1.96	$1,458,945	2.26
2,500.00 - 2,999.99	531	1.60	$1,454,276	2.25
3,000.00 - 3,999.99	714	2.15	$2,478,928	3.84
4,000.00 - 4,999.99	453	1.36	$2,032,148	3.14
5,000.00 - 9,999.99	1,146	3.44	$8,087,559	12.51
10,000.00 - 24,999.99	834	2.51	$12,507,177	19.35
25,000.00 - 49,999.99	256	.77	$9,146,139	14.15
50,000.00 - 99,999.99	114	.34	$7,789,845	12.05
100,000.00 & OVER	66	.20	$12,575,531	19.46
TOTALS	33,283	100.00 *	$64,637,395	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

LOCAL OPTION HOTEL/MOTEL TAX
Fiscal Year Ending March 31, 1987

During fiscal 1987, the local option hotel/motel tax was imposed in twenty-seven cities and in two counties in Iowa. The tax is instituted, by voter approval, by the local jurisdictions and is collected and processed by the Department of Revenue and Finance in conjunction with the retail sales tax. While the tax rate may not exceed a rate of 7 percent, nine jurisdictions impose the tax at 7%, seventeen of the jurisdictions have elected to impose a 5 percent rate, one imposes a 4 percent rate, and two impose a 3 percent rate.

The tax is imposed upon the gross receipts from the renting of sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, tourist court, or in any place where sleeping accommodations are furnished to transient guests. The rooms must be rented for less than 31 consecutive days and be located in the city or county which has authorized the tax. When the tax is imposed by a city, it applies only within the corporate boundaries of that city. When the tax is imposed by a county, it applies only outside the incorporated areas within that county.

The tax collected is certified by the State Treasurer who remits the tax to the local governments imposing the tax. For the year ending March 31, 1987, a total of $7,072,311.59 was certified collected from the following jurisdictions.

Tax Collected(1)
Fiscal Year Ending March 31, 1987

Jurisdiction	Tax Rate	Quarter Ending June 1986	Quarter Ending Sept. 1986	Quarter Ending Dec. 1986	Quarter Ending March 1987	Total
Altoona	5%	$ 17,783.90	$ 37,803.23	$ 13,025.12	$ 13,030.51	$ 81,642.76
Ankeny	5%	10,965.90	13,060.15	8,483.02	8,390.80	40,899.87
Bettendorf	5%	71,140.71	82,182.64	62,370.89	61,443.52	277,137.76
Burlington	5%	39,900.76	44,470.85	32,895.49	30,187.53	147,454.63
Cedar Rapids	7%	225,124.66	223,639.71	216,364.12	205,674.90	870,803.39
Clinton	5%	20,595.29	23,557.47	20,062.36	12,937.62	77,152.74
Clive	7%	45,996.21	42,628.28	31,543.68	32,432.76	152,600.93
Coralville	5%	94,054.92	93,397.09	81,883.75	67,600.31	336,936.07
Council Bluffs	5%	77,044.81	80,482.53	60,475.27	54,242.77	272,245.38
Davenport	5%	144,084.24	135,364.15	106,538.16	116,820.65	502,807.20
Des Moines	7%	516,776.99	471,306.86	371,660.01	632,108.05	1,991,851.91
Dubuque	5%	94,252.86	134,466.77	78,539.23	69,847.14	377,106.00
Elk Horn(2)	3%	0.00	23.46	3.00	1.58	28.04
Fort Madison	5%	11,709.49	9,378.15	17,864.81	2,755.12	41,707.57
Indianola	5%	3,789.66	3,780.89	3,441.09	2,624.27	13,635.91
Iowa City	5%	57,258.24	60,103.93	55,085.88	47,266.67	219,714.72
Johnston	7%	12,778.34	21,859.92	13,671.87	12,632.54	60,942.67
Keokuk	5%	17,599.04	20,777.21	3,833.48	14,237.70	56,447.43
Marion	5%	15,585.40	14,403.51	12,920.93	13,935.20	56,845.04
Mason City	5%	27,374.40	32,220.96	24,615.09	24,678.28	108,888.73
Muscatine	4%	16,722.85	20,424.40	14,163.27	17,009.89	68,320.41
Ottumwa	5%	21,762.62	23,213.87	17,644.13	17,806.02	80,426.64
Polk County	7%	74,104.71	72,128.19	42,419.23	46,194.90	234,847.03
Sergeant Bluff	3%	1,168.30	2,558.93	1,340.42	1,300.74	6,368.39
Sioux City	7%	48,296.82	55,866.25	42,822.01	96,685.21	243,670.29
Urbandale	7%	58,655.58	90,092.48	61,823.87	55,229.87	265,801.80
Waterloo	5%	56,164.71	55,036.13	41,272.19	42,601.80	195,074.83
West Des Moines	7%	56,008.80	58,537.72	48,590.67	112,519.09	275,656.28
Windsor Heights	7%	0.00	8,797.94	3,457.32	3,041.91	15,297.17
Total		$1,836,700.21	$1,931,563.67	$1,488,810.36	$1,815,237.35	$7,072,311.59

(1) Tax collected represents tax (with adjustments), any tax collected from the previous quarters along with penalty and interest.

(2) Implemented July 1, 1986.

RETAIL SALES TAX

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
NON-RESIDENT		245	$12,986,210	$507,612	.08
ADAIR	COUNTY				
GREENFIELD*		512	$19,925,912	$797,009	.13
ADAIR		208	$8,118,235	$324,366	.05
STUART		102	$2,712,104	$108,481	.02
BRIDGEWATER		89	$1,156,976	$46,028	.01
FONTANELLE		139	$1,644,207	$65,770	.01
ORIENT		88	$934,681	$37,362	.01
NON-PERMIT		7	$63,075	$1,893	.00
OTHER		301	$2,703,400	$108,133	.02
* TOTAL COUNTY *		1,446	$37,258,590	$1,489,042	.24
ADAMS	COUNTY				
CORNING*		463	$14,876,024	$594,845	.10
PRESCOTT		55	$437,937	$17,516	.00
NON-PERMIT		4	$269,683	$8,100	.00
OTHER		235	$1,936,837	$77,467	.01
* TOTAL COUNTY *		757	$17,520,481	$697,928	.11
ALLAMAKEE	COUNTY				
WAUKON*		751	$29,027,209	$1,161,014	.19
LANSING		304	$6,135,562	$245,179	.04
POSTVILLE		361	$16,801,247	$671,913	.11
NEW ALBIN		130	$2,389,001	$95,562	.02
HARPERS FERRY		100	$946,516	$37,859	.01
WATERVILLE		40	$219,969	$8,800	.00
NON-PERMIT		15	$538,587	$16,158	.00
OTHER		521	$3,797,323	$151,887	.02
* TOTAL COUNTY *		2,222	$59,855,414	$2,388,372	.38

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	1,077	$52,796,577	$2,111,256	.34
CINCINNATI	49	$175,702	$7,025	.00
MORAVIA	136	$1,072,715	$42,908	.01
MOULTON	121	$1,811,054	$72,418	.01
MYSTIC	88	$337,726	$13,510	.00
NON-PERMIT	6	$50,486	$1,515	.00
OTHER	476	$5,535,293	$221,337	.04
* TOTAL COUNTY *	1,953	$61,779,553	$2,469,969	.40
AUDUBON COUNTY				
AUDUBON*	588	$19,396,330	$775,704	.12
EXIRA	213	$2,850,922	$114,037	.02
KIMBALLTON	94	$1,066,313	$42,625	.01
NON-PERMIT	6	$56,744	$1,703	.00
OTHER	322	$1,829,960	$73,844	.01
* TOTAL COUNTY *	1,223	$25,200,269	$1,007,113	.16
BENTON COUNTY				
BELLE PLAINE	478	$13,921,949	$556,865	.09
VINTON*	875	$31,268,271	$1,250,763	.20
BLAIRSTOWN	163	$3,407,618	$136,305	.02
SHELLSBURG	113	$1,427,544	$57,104	.01
VAN HORNE	141	$1,421,209	$56,830	.01
ATKINS	106	$1,401,294	$56,052	.01
GARRISON	77	$567,082	$22,683	.00
KEYSTONE	126	$5,539,470	$221,581	.04
MT AUBURN	44	$552,544	$22,103	.00
NEWHALL	139	$1,788,451	$71,539	.01
NORWAY	95	$2,451,480	$97,805	.02
URBANA	84	$804,597	$32,186	.01
WALFORD	54	$760,497	$30,421	.00
NON-PERMIT	7	$108,007	$3,240	.00
OTHER	643	$4,502,253	$180,063	.03
* TOTAL COUNTY *	3,145	$69,922,266	$2,795,540	.45

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BLACK HAWK COUNTY				
WATERLOO*	7,767	$492,020,729	$19,674,185	3.16
CEDAR FALLS	3,660	$185,240,649	$7,405,685	1.19
EVANSDALE	383	$5,972,619	$238,578	.04
ELK RUN HTS	44	$495,960	$19,824	.00
HUDSON	282	$6,316,931	$252,664	.04
LA PORTE CITY	418	$6,721,293	$268,832	.04
DUNKERTON	138	$1,935,465	$77,762	.01
JANESVILLE	68	$1,057,032	$42,283	.01
GILBERTVILLE	123	$1,329,417	$53,068	.01
RAYMOND	69	$807,246	$32,207	.01
NON-PERMIT	87	$1,488,417	$44,653	.01
OTHER	435	$7,136,255	$285,217	.05
* TOTAL COUNTY *	13,474	$710,522,013	$28,394,958	4.56
BOONE COUNTY				
BOONE*	1,756	$69,623,942	$2,784,806	.45
MADRID	313	$8,063,671	$322,528	.05
OGDEN	347	$6,879,705	$275,192	.04
BOXHOLM	59	$745,633	$29,826	.00
NON-PERMIT	5	$148,263	$4,448	.00
OTHER	647	$7,011,406	$280,454	.05
* TOTAL COUNTY *	3,127	$92,472,620	$3,697,254	.59
BREMER COUNTY				
WAVERLY*	1,197	$52,376,749	$2,094,685	.34
SUMNER	424	$13,318,738	$532,727	.09
TRIPOLI	240	$4,023,681	$160,945	.03
DENVER	294	$6,527,574	$261,090	.04
JANESVILLE	115	$1,984,220	$79,371	.01
READLYN	166	$3,052,894	$122,115	.02
FREDERIKA	46	$243,135	$9,721	.00
PLAINFIELD	103	$1,599,955	$63,987	.01
NON-PERMIT	11	$97,496	$2,925	.00
OTHER	584	$7,130,293	$285,213	.05
* TOTAL COUNTY *	3,180	$90,354,735	$3,612,779	.58

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	1,006	$42,314,338	$1,692,360	.27
JESUP	338	$7,524,058	$300,959	.05
FAIRBANK	186	$3,386,282	$135,549	.02
HAZLETON	143	$1,226,711	$48,970	.01
LAMONT	112	$1,052,964	$42,066	.01
WINTHROP	179	$3,269,592	$130,787	.02
AURORA	61	$697,107	$27,882	.00
BRANDON	95	$689,458	$27,578	.00
QUASQUETON	64	$705,927	$28,235	.00
ROWLEY	56	$276,780	$11,068	.00
NON-PERMIT	9	$790,396	$23,713	.00
OTHER	630	$7,409,454	$296,328	.05
* TOTAL COUNTY *	2,879	$69,343,067	$2,765,495	.44
BUENA VISTA COUNTY				
STORM LAKE*	1,598	$78,002,627	$3,118,340	.50
ALTA	314	$10,791,954	$431,679	.07
ALBERT CITY	170	$5,145,291	$205,809	.03
MARATHON	67	$1,053,470	$42,121	.01
NEWELL	181	$3,349,953	$133,997	.02
SIOUX RAPIDS	234	$5,451,795	$218,062	.03
LAKESIDE	44	$337,222	$13,486	.00
REMBRANDT	76	$611,217	$24,449	.00
LINN GROVE	55	$275,403	$11,018	.00
NON-PERMIT	15	$8,503,252	$255,099	.04
OTHER	365	$4,456,943	$178,276	.03
* TOTAL COUNTY *	3,119	$117,979,127	$4,632,836	.74

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BUTLER COUNTY				
CLARKSVILLE	250	$4,251,358	$170,059	.03
GREENE	274	$7,651,823	$306,437	.05
PARKERSBURG	346	$6,904,198	$276,232	.04
SHELL ROCK	253	$3,679,655	$147,194	.02
ALLISON*	257	$11,333,743	$453,330	.07
APLINGTON	202	$3,310,879	$132,428	.02
DUMONT	148	$3,276,901	$130,954	.02
NEW HARTFORD	119	$1,518,929	$60,678	.01
BRISTOW	47	$287,390	$11,496	.00
NON-PERMIT	8	$91,552	$2,746	.00
OTHER	587	$4,749,256	$192,536	.03
* TOTAL COUNTY *	2,491	$47,055,684	$1,884,090	.30
CALHOUN COUNTY				
LAKE CITY	376	$8,360,611	$334,587	.05
MANSON	335	$16,047,444	$641,897	.10
ROCKWELL CITY*	475	$12,414,878	$496,548	.08
LOHRVILLE	137	$1,150,386	$46,019	.01
POMEROY	159	$4,752,386	$190,099	.03
FARNHAMVILLE	104	$4,090,963	$163,635	.03
NON-PERMIT	8	$580,363	$17,410	.00
OTHER	392	$1,863,376	$74,495	.01
* TOTAL COUNTY *	1,986	$49,260,407	$1,964,690	.32
CARROLL COUNTY				
CARROLL*	1,586	$90,700,697	$3,627,342	.58
COON RAPIDS	294	$6,099,022	$243,936	.04
MANNING	321	$9,451,973	$394,078	.06
BREDA	168	$3,558,330	$142,294	.02
GLIDDEN	164	$5,297,621	$211,912	.03
ARCADIA	95	$1,776,916	$71,078	.01
DEDHAM	69	$1,115,434	$44,619	.01
HALBUR	63	$3,059,919	$122,398	.02
TEMPLETON	103	$1,952,745	$78,113	.01
NON-PERMIT	14	$605,962	$18,177	.00
OTHER	419	$3,422,844	$136,883	.02
* TOTAL COUNTY *	3,296	$127,041,463	$5,090,830	.82

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CASS COUNTY				
ATLANTIC*	1,415	$60,810,796	$2,430,864	.39
ANITA	278	$3,932,313	$157,287	.03
GRISWOLD	311	$5,740,009	$229,599	.04
LEWIS	95	$697,447	$27,900	.00
CUMBERLAND	100	$1,061,303	$42,452	.01
MASSENA	105	$2,804,939	$112,178	.02
NON-PERMIT	9	$109,977	$3,300	.00
OTHER	485	$4,126,698	$165,093	.03
* TOTAL COUNTY *	2,798	$79,283,482	$3,168,673	.51
CEDAR COUNTY				
TIPTON*	715	$24,734,894	$989,399	.16
DURANT	345	$9,074,115	$362,730	.06
MECHANICSVILLE	131	$1,937,613	$77,499	.01
WEST BRANCH	318	$3,670,533	$146,818	.02
CLARENCE	205	$3,395,219	$135,668	.02
LOWDEN	207	$3,866,482	$154,656	.02
STANWOOD	154	$2,968,388	$118,695	.02
BENNETT	114	$1,899,568	$75,947	.01
NON-PERMIT	5	$277,106	$8,313	.00
OTHER	572	$6,125,752	$244,973	.04
* TOTAL COUNTY *	2,766	$57,949,670	$2,314,698	.37
CERRO GORDO COUNTY				
MASON CITY*	4,052	$264,302,177	$10,571,699	1.70
CLEAR LAKE	1,229	$45,909,386	$1,835,987	.29
VENTURA	122	$1,241,972	$49,678	.01
ROCKWELL	168	$1,962,960	$78,520	.01
MESERVEY	69	$411,785	$16,470	.00
PLYMOUTH	49	$563,725	$22,496	.00
SWALEDALE	60	$493,407	$19,735	.00
THORNTON	109	$1,097,308	$43,890	.01
NON-PERMIT	65	$623,734	$18,713	.00
OTHER	570	$9,191,799	$367,809	.06
* TOTAL COUNTY *	6,493	$325,798,253	$13,024,997	2.09

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CHEROKEE COUNTY				
CHEROKEE*	1,143	$49,344,781	$1,973,642	.32
MARCUS	274	$6,194,135	$247,744	.04
AURELIA	211	$2,796,175	$111,840	.02
CLEGHORN	74	$802,049	$32,081	.01
MERIDEN	45	$341,810	$13,675	.00
QUIMBY	92	$1,916,650	$76,799	.01
WASHTA	54	$207,562	$8,305	.00
NON-PERMIT	11	$713,805	$21,414	.00
OTHER	423	$3,177,575	$127,107	.02
* TOTAL COUNTY *	2,327	$65,494,542	$2,612,607	.42
CHICKASAW COUNTY				
NEW HAMPTON*	794	$31,230,272	$1,249,162	.20
NASHUA	294	$5,733,529	$229,342	.04
FREDERICKSBURG	202	$4,706,038	$188,241	.03
LAWLER	140	$3,862,218	$154,487	.02
ALTA VISTA	82	$1,258,024	$50,325	.01
IONIA	62	$628,079	$25,120	.00
NON-PERMIT	14	$2,259,482	$67,785	.01
OTHER	567	$4,557,731	$182,224	.03
* TOTAL COUNTY *	2,155	$54,235,373	$2,146,686	.34
CLARKE COUNTY				
OSCEOLA*	816	$32,766,378	$1,310,637	.21
MURRAY	108	$812,413	$32,493	.01
NON-PERMIT	1	$7,085	$213	.00
OTHER	292	$2,527,307	$101,058	.02
* TOTAL COUNTY *	1,217	$36,113,183	$1,444,401	.23

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CLAY COUNTY				
SPENCER*	1,972	$96,806,359	$3,871,530	.62
EVERLY	140	$5,563,666	$222,541	.04
PETERSON	142	$1,336,464	$53,446	.01
DICKENS	52	$771,965	$30,894	.00
FOSTORIA	43	$494,884	$19,758	.00
ROYAL	115	$760,962	$30,440	.00
WEBB	66	$700,758	$28,031	.00
NON-PERMIT	31	$1,410,226	$42,311	.01
OTHER	398	$3,810,774	$152,417	.02
* TOTAL COUNTY *	2,959	$111,656,058	$4,451,368	.71
CLAYTON COUNTY				
ELKADER*	522	$19,986,815	$799,381	.13
GUTTENBERG	427	$10,061,546	$402,393	.06
MONONA	307	$8,712,268	$348,452	.06
STRAWBERRY PT	290	$4,688,574	$187,535	.03
EDGEWOOD	174	$3,161,176	$126,443	.02
GARNAVILLO	194	$3,003,864	$120,157	.02
MARQUETTE	79	$817,090	$32,706	.01
MCGREGOR	298	$3,901,942	$156,408	.03
FARMERSBURG	49	$700,869	$28,038	.00
LUANA	68	$857,188	$34,286	.01
VOLGA CITY	87	$818,874	$32,753	.01
NON-PERMIT	18	$701,122	$21,049	.00
OTHER	695	$5,485,785	$219,047	.04
* TOTAL COUNTY *	3,208	$62,897,113	$2,508,648	.40

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CLINTON COUNTY				
CLINTON*	3,435	$194,688,462	$7,785,451	1.25
DE WITT	764	$25,834,766	$1,033,383	.17
CAMANCHE	368	$4,605,069	$184,196	.03
DELMAR	63	$651,169	$26,044	.00
GRAND MOUND	140	$1,352,279	$54,090	.01
LOST NATION	171	$1,802,272	$72,088	.01
WHEATLAND	140	$3,071,927	$122,879	.02
CALAMUS	68	$1,736,307	$69,378	.01
CHARLOTTE	70	$1,313,336	$52,534	.01
GOOSE LAKE	51	$288,119	$11,526	.00
LOW MOOR	75	$1,123,002	$44,925	.01
WELTON	48	$404,234	$16,061	.00
NON-PERMIT	34	$198,845	$5,976	.00
OTHER	797	$8,452,563	$338,093	.05
* TOTAL COUNTY *	6,224	$245,522,350	$9,816,624	1.58
CRAWFORD COUNTY				
DENISON*	1,144	$53,169,115	$2,126,752	.34
CHARTER OAK	152	$2,813,819	$112,580	.02
DOW CITY	119	$910,970	$36,443	.01
MANILLA	174	$3,131,561	$125,165	.02
SCHLESWIG	198	$3,192,286	$127,517	.02
VAIL	96	$716,158	$28,582	.00
KIRON	93	$870,721	$34,826	.01
RICKETTS	57	$225,744	$9,030	.00
WESTSIDE	104	$2,080,306	$83,250	.01
NON-PERMIT	11	$528,164	$15,845	.00
OTHER	477	$5,155,218	$206,180	.03
* TOTAL COUNTY *	2,625	$72,794,062	$2,906,170	.47

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DALLAS COUNTY				
PERRY	1,073	$45,768,021	$1,830,582	.29
ADEL*	454	$12,141,088	$485,570	.08
DALLAS CENTER	210	$3,842,623	$153,691	.02
DEXTER	128	$3,008,166	$120,622	.02
REDFIELD	136	$2,188,132	$87,526	.01
WAUKEE	232	$9,491,207	$379,614	.06
WOODWARD	187	$2,884,270	$115,164	.02
BOUTON	47	$890,691	$35,624	.01
DE SOTO	100	$1,309,051	$52,362	.01
GRANGER	122	$2,380,303	$95,212	.02
MINBURN	75	$1,323,430	$52,932	.01
VAN METER	102	$2,428,583	$97,147	.02
NON-PERMIT	9	$76,494	$2,296	.00
OTHER	836	$9,169,668	$366,780	.36
* TOTAL COUNTY *	3,711	$96,901,727	$3,875,122	.62
DAVIS COUNTY				
BLOOMFIELD*	569	$21,157,507	$846,300	.14
DRAKESVILLE	51	$242,008	$9,676	.00
PULASKI	49	$613,506	$24,541	.00
NON-PERMIT	4	$11,989	$359	.00
OTHER	544	$4,522,005	$180,877	.03
* TOTAL COUNTY *	1,217	$26,547,015	$1,061,753	.17
DECATUR COUNTY				
LAMONI	346	$7,771,964	$310,864	.05
LEON*	363	$10,179,609	$407,000	.07
DECATUR CITY	64	$844,421	$33,776	.01
GARDEN GROVE	43	$177,247	$7,092	.00
GRAND RIVER	44	$261,242	$10,436	.00
WELDON	50	$265,754	$10,632	.00
NON-PERMIT	0	$0	$0	.00
OTHER	290	$1,401,682	$56,066	.01
* TOTAL COUNTY *	1,200	$20,901,919	$835,866	.13

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DELAWARE COUNTY				
MANCHESTER*	903	$42,175,522	$1,686,991	.27
EARLVILLE	144	$2,637,426	$105,498	.02
EDGEWOOD	59	$2,021,555	$80,858	.01
HOPKINTON	124	$2,261,354	$90,452	.01
COLESBURG	98	$1,945,625	$77,812	.01
DELHI	119	$1,725,347	$69,007	.01
GREELEY	56	$652,530	$26,100	.00
RYAN	93	$667,465	$26,688	.00
NON-PERMIT	6	$371,200	$11,136	.00
OTHER	670	$9,101,114	$364,065	.06
* TOTAL COUNTY *	2,272	$63,559,138	$2,538,607	.41
DES MOINES COUNTY				
BURLINGTON*	3,173	$199,142,603	$7,965,143	1.28
MEDIAPOLIS	347	$9,221,833	$368,866	.06
WEST BURLINGTON	661	$39,091,167	$1,560,943	.25
DANVILLE	150	$3,426,430	$137,058	.02
NON-PERMIT	24	$613,716	$18,434	.00
OTHER	734	$8,479,318	$339,172	.05
* TOTAL COUNTY *	5,089	$259,975,067	$10,389,616	1.67
DICKINSON COUNTY				
MILFORD	533	$11,745,902	$469,818	.08
SPIRIT LAKE*	937	$40,541,868	$1,621,382	.26
ARNOLDS PARK	477	$7,961,137	$317,950	.05
LAKE PARK	231	$5,353,201	$214,062	.03
OKOBOJI	166	$11,267,028	$450,683	.07
SUPERIOR	41	$1,215,236	$48,610	.01
TERRIL	71	$922,640	$37,089	.01
NON-PERMIT	14	$34,571	$1,037	.00
OTHER	680	$9,039,368	$361,362	.06
* TOTAL COUNTY *	3,150	$88,075,951	$3,521,993	.57

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DUBUQUE COUNTY				
DUBUQUE*	6,834	$421,325,454	$16,849,227	2.70
CASCADE	383	$9,936,905	$397,477	.06
DYERSVILLE	626	$33,618,329	$1,344,709	.22
EPWORTH	144	$2,082,783	$83,292	.01
FARLEY	174	$3,107,095	$124,282	.02
BERNARD	89	$987,313	$39,493	.01
HOLY CROSS	66	$824,138	$33,010	.01
LUXEMBURG	72	$753,159	$30,126	.00
NEW VIENNA	97	$1,976,874	$79,074	.01
PEOSTA	62	$898,877	$35,953	.01
SHERRILL	45	$257,935	$10,316	.00
WORTHINGTON	77	$1,274,433	$50,978	.01
NON-PERMIT	93	$1,455,659	$44,569	.01
OTHER	936	$22,138,909	$885,546	.14
* TOTAL COUNTY *	9,698	$500,637,863	$20,008,052	3.21
EMMET COUNTY				
ESTHERVILLE*	1,089	$48,082,135	$1,923,245	.31
ARMSTRONG	308	$5,841,228	$233,493	.04
RINGSTED	105	$2,793,326	$111,736	.02
WALLINGFORD	69	$379,810	$15,123	.00
NON-PERMIT	14	$797,119	$23,930	.00
OTHER	315	$2,326,061	$93,039	.01
* TOTAL COUNTY *	1,900	$60,219,679	$2,400,566	.39

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FAYETTE COUNTY				
OELWEIN	1,094	$47,182,073	$1,886,374	.30
FAYETTE	214	$2,645,621	$105,819	.02
WEST UNION*	506	$20,273,388	$810,953	.13
ARLINGTON	100	$1,625,210	$65,010	.01
CLERMONT	118	$4,033,878	$161,356	.03
ELGIN	130	$2,821,732	$112,872	.02
HAWKEYE	113	$1,720,569	$68,810	.01
MAYNARD	76	$1,965,172	$78,597	.01
ST LUCAS	60	$1,058,529	$42,339	.01
WADENA	48	$221,521	$8,863	.00
WAUCOMA	70	$1,087,674	$43,506	.01
WESTGATE	49	$279,522	$11,144	.00
NON-PERMIT	18	$3,364,411	$100,934	.02
OTHER	694	$12,645,090	$505,804	.08
* TOTAL COUNTY *	3,290	$100,924,390	$4,002,381	.64
FLOYD COUNTY				
CHARLES CITY*	1,349	$48,334,368	$2,232,008	.36
NORA SPRINGS	271	$3,458,604	$138,314	.02
ROCKFORD	205	$2,979,472	$119,090	.02
FLOYD	68	$946,452	$37,818	.01
MARBLE ROCK	97	$1,228,002	$49,116	.01
RUDD	97	$1,044,309	$41,771	.01
NON-PERMIT	6	$26,736	$801	.00
OTHER	577	$6,326,359	$253,033	.04
* TOTAL COUNTY *	2,670	$64,344,302	$2,871,951	.46
FRANKLIN COUNTY				
HAMPTON*	905	$38,033,580	$1,521,060	.24
ACKLEY	42	$545,713	$21,827	.00
SHEFFIELD	217	$3,973,041	$157,249	.03
ALEXANDER	40	$381,577	$15,265	.00
COULTER	58	$751,712	$30,069	.00
GENEVA	43	$439,271	$17,571	.00
LATIMER	118	$3,275,415	$130,956	.02
NON-PERMIT	5	$90,423	$3,091	.00
OTHER	408	$6,609,153	$264,350	.04
* TOTAL COUNTY *	1,836	$54,099,885	$2,161,438	.35

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FREMONT COUNTY				
HAMBURG	280	$7,739,654	$309,581	.05
SIDNEY*	227	$3,741,031	$149,491	.02
TABOR	177	$2,463,939	$98,530	.02
FARRAGUT	96	$638,740	$25,443	.00
RANDOLPH	42	$437,464	$17,497	.00
RIVERTON	57	$562,928	$22,518	.00
NON-PERMIT	6	$211,689	$6,351	.00
OTHER	394	$13,463,886	$538,553	.09
* TOTAL COUNTY *	1,279	$29,259,331	$1,167,964	.19
GREENE COUNTY				
JEFFERSON*	884	$32,729,575	$1,308,964	.21
CHURDAN	117	$978,759	$39,149	.01
GRAND JCT	203	$5,038,147	$201,515	.03
SCRANTON	135	$2,092,921	$83,714	.01
PATON	77	$2,054,776	$82,192	.01
RIPPEY	76	$638,512	$25,540	.00
NON-PERMIT	3	$16,577	$497	.00
OTHER	240	$1,454,408	$58,161	.01
* TOTAL COUNTY *	1,735	$45,003,675	$1,799,732	.29
GRUNDY COUNTY				
GRUNDY CENTER*	519	$19,312,313	$772,480	.12
REINBECK	331	$6,843,095	$273,725	.04
CONRAD	226	$4,706,319	$188,248	.03
DIKE	148	$4,530,753	$180,895	.03
WELLSBURG	160	$3,118,962	$124,734	.02
BEAMAN	44	$941,351	$37,655	.01
HOLLAND	63	$250,673	$10,025	.00
NON-PERMIT	5	$203,915	$6,128	.00
OTHER	388	$2,781,905	$111,268	.02
* TOTAL COUNTY *	1,884	$42,689,286	$1,705,158	.27

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	422	$14,998,223	$599,904	.10
PANORA	251	$6,951,371	$278,055	.04
STUART	238	$5,522,377	$220,896	.04
BAYARD	114	$1,527,013	$61,086	.01
CASEY	110	$1,583,775	$63,126	.01
BAGLEY	82	$453,968	$18,158	.00
MENLO	71	$809,558	$32,384	.01
YALE	70	$844,209	$33,771	.01
NON-PERMIT	2	$966	$29	.00
OTHER	337	$2,206,492	$88,257	.01
* TOTAL COUNTY *	1,697	$34,897,902	$1,395,666	.22
HAMILTON COUNTY				
WEBSTER CITY*	1,229	$45,936,736	$1,836,780	.29
JEWELL	210	$7,146,942	$285,878	.05
STRATFORD	161	$3,723,576	$148,944	.02
WILLIAMS	136	$4,052,661	$162,103	.03
BLAIRSBURG	60	$1,028,467	$41,138	.01
ELLSWORTH	100	$2,492,394	$99,694	.02
KAMRAR	47	$469,793	$18,794	.00
STANHOPE	100	$1,198,282	$47,935	.01
NON-PERMIT	6	$65,321	$1,959	.00
OTHER	464	$5,129,348	$205,186	.03
* TOTAL COUNTY *	2,513	$71,243,520	$2,848,411	.46
HANCOCK COUNTY				
BRITT	430	$12,147,306	$485,895	.08
GARNER*	468	$23,433,343	$937,271	.15
KANAWHA	187	$5,169,191	$206,763	.03
KLEMME	113	$1,573,710	$62,939	.01
CORWITH	94	$1,429,497	$57,178	.01
CRYSTAL LAKE	52	$459,779	$18,392	.00
GOODELL	41	$145,921	$5,835	.00
WODEN	70	$1,279,415	$51,542	.01
FOREST CITY	45	$519,460	$20,781	.00
NON-PERMIT	4	$34,356	$1,031	.00
OTHER	379	$2,769,927	$110,786	.02
* TOTAL COUNTY *	1,883	$48,961,905	$1,958,413	.31

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HARDIN COUNTY				
IOWA FALLS	1,198	$49,483,134	$1,980,408	.32
ACKLEY	355	$5,896,910	$235,875	.04
ELDORA*	587	$15,695,280	$627,797	.10
ALDEN	150	$2,532,429	$101,300	.02
HUBBARD	204	$5,312,805	$212,483	.03
RADCLIFFE	123	$2,084,387	$83,362	.01
STEAMBOAT ROCK	72	$811,356	$32,456	.01
UNION	145	$3,146,728	$125,866	.02
NON-PERMIT	13	$1,003,717	$30,112	.00
OTHER	673	$13,345,691	$533,818	.09
* TOTAL COUNTY *	3,520	$99,312,437	$3,963,477	.64
HARRISON COUNTY				
DUNLAP	255	$5,148,687	$205,924	.03
LOGAN*	239	$5,528,888	$221,156	.04
MISSOURI VALLEY	543	$21,957,307	$878,277	.14
WOODBINE	253	$5,991,030	$239,570	.04
MAGNOLIA	51	$209,577	$8,382	.00
MODALE	41	$905,023	$36,186	.01
MONDAMIN	95	$1,002,479	$40,105	.01
PERSIA	88	$402,025	$16,080	.00
PISGAH	91	$618,204	$24,731	.00
NON-PERMIT	8	$714,435	$21,433	.00
OTHER	368	$6,416,153	$256,616	.04
* TOTAL COUNTY *	2,032	$48,893,808	$1,948,460	.31
HENRY COUNTY				
MT PLEASANT*	1,094	$69,416,317	$2,776,630	.45
NEW LONDON	246	$4,430,782	$177,236	.03
WAYLAND	171	$2,532,640	$101,307	.02
WINFIELD	217	$5,475,522	$219,023	.04
MT UNION	55	$680,608	$27,224	.00
OLDS	67	$1,476,058	$59,045	.01
SALEM	77	$408,826	$16,433	.00
NON-PERMIT	10	$1,267,832	$38,035	.01
OTHER	575	$10,186,349	$407,438	.07
* TOTAL COUNTY *	2,512	$95,574,934	$3,822,371	.61

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HOWARD COUNTY				
CRESCO*	776	$29,279,043	$1,170,683	.19
ELMA	147	$1,411,032	$56,438	.01
LIME SPRINGS	119	$2,207,038	$88,285	.01
RICEVILLE	72	$1,796,465	$71,859	.01
CHESTER	82	$1,046,127	$41,844	.01
PROTIVIN	113	$2,061,752	$82,475	.01
NON-PERMIT	21	$2,719,657	$81,589	.01
OTHER	373	$2,468,612	$98,721	.02
* TOTAL COUNTY *	1,703	$42,989,776	$1,691,894	.27
HUMBOLDT COUNTY				
HUMBOLDT	879	$40,546,426	$1,621,844	.26
DAKOTA CITY*	125	$1,096,201	$43,848	.01
GILMORE CITY	46	$643,049	$25,724	.00
LIVERMORE	92	$1,355,580	$54,211	.01
BODE	78	$737,146	$29,486	.00
RENWICK	89	$1,810,967	$72,440	.01
NON-PERMIT	13	$366,938	$11,031	.00
OTHER	420	$2,778,806	$112,181	.02
* TOTAL COUNTY *	1,742	$49,335,113	$1,970,765	.32
IDA COUNTY				
HOLSTEIN	307	$6,132,957	$245,300	.04
IDA GROVE*	579	$29,843,036	$1,193,712	.19
BATTLE CREEK	149	$2,025,113	$81,004	.01
ARTHUR	58	$527,059	$21,082	.00
GALVA	69	$643,222	$25,724	.00
NON-PERMIT	9	$41,882	$1,256	.00
OTHER	207	$455,757	$18,231	.00
* TOTAL COUNTY *	1,373	$39,669,026	$1,586,309	.25

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
IOWA COUNTY				
MARENGO*	437	$14,842,835	$593,702	.10
NORTH ENGLISH	181	$5,296,371	$211,855	.03
WILLIAMSBURG	459	$24,253,879	$970,153	.16
VICTOR	201	$3,763,863	$150,558	.02
LADORA	56	$157,051	$6,282	.00
MILLERSBURG	51	$740,396	$29,619	.00
PARNELL	50	$408,214	$16,329	.00
NON-PERMIT	10	$33,117	$995	.00
OTHER	947	$30,497,485	$1,219,902	.20
* TOTAL COUNTY *	2,392	$79,993,211	$3,199,395	.51
JACKSON COUNTY				
MAQUOKETA*	1,118	$40,949,696	$1,637,944	.26
BELLEVUE	437	$9,216,709	$367,990	.06
PRESTON	218	$7,818,411	$312,696	.05
SABULA	123	$1,493,298	$59,672	.01
ANDREW	59	$520,904	$20,837	.00
BALDWIN	42	$213,669	$8,549	.00
LA MOTTE	83	$1,830,804	$73,082	.01
MILES	88	$2,332,227	$93,291	.01
SPRINGBROOK	40	$387,927	$15,515	.00
NON-PERMIT	14	$221,118	$6,634	.00
OTHER	756	$8,587,094	$343,429	.06
* TOTAL COUNTY *	2,978	$73,571,857	$2,939,639	.47
JASPER COUNTY				
NEWTON*	2,126	$106,868,463	$4,274,526	.69
COLFAX	292	$13,582,472	$543,291	.09
MONROE	290	$6,924,022	$277,076	.04
BAXTER	143	$2,355,995	$94,203	.02
KELLOGG	96	$1,380,872	$55,214	.01
PRAIRIE CITY	195	$8,167,609	$326,678	.05
LYNNVILLE	102	$1,478,914	$59,156	.01
MINGO	67	$454,212	$18,168	.00
SULLY	157	$9,236,976	$369,477	.06
NON-PERMIT	10	$84,554	$2,536	.00
OTHER	856	$8,158,406	$326,302	.05
* TOTAL COUNTY *	4,334	$158,692,495	$6,346,627	1.02

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
JEFFERSON COUNTY				
FAIRFIELD*	1,708	$70,691,799	$2,826,944	.45
BATAVIA	73	$739,833	$29,595	.00
LIBERTYVILLE	52	$806,284	$32,253	.01
PACKWOOD	72	$796,439	$31,859	.01
NON-PERMIT	6	$14,776	$443	.00
OTHER	516	$4,893,511	$195,695	.03
* TOTAL COUNTY *	2,427	$77,942,642	$3,116,789	.50
JOHNSON COUNTY				
IOWA CITY*	4,794	$391,725,523	$15,666,446	2.51
CORALVILLE	1,098	$78,005,635	$3,120,208	.50
LONE TREE	172	$1,777,184	$71,005	.01
OXFORD	123	$1,575,933	$63,030	.01
SOLON	200	$4,296,691	$171,865	.03
HILLS	70	$2,861,336	$114,454	.02
NORTH LIBERTY	197	$3,720,537	$148,791	.02
SWISHER	100	$1,871,061	$74,847	.01
TIFFIN	56	$1,725,083	$68,998	.01
NON-PERMIT	56	$1,316,227	$39,486	.01
OTHER	1,144	$13,978,880	$559,098	.09
* TOTAL COUNTY *	8,010	$502,854,090	$20,098,228	3.22
JONES COUNTY				
ANAMOSA*	614	$36,982,161	$1,479,211	.24
MONTICELLO	840	$34,479,152	$1,379,057	.22
OLIN	172	$1,743,200	$69,712	.01
OXFORD JCT	144	$966,974	$38,677	.01
WYOMING	163	$2,345,255	$93,479	.01
ONSLOW	70	$377,304	$15,092	.00
NON-PERMIT	11	$123,349	$3,702	.00
OTHER	949	$10,066,602	$402,639	.06
* TOTAL COUNTY *	2,963	$87,083,997	$3,481,569	.56

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
KEOKUK COUNTY				
KEOTA	210	$2,451,408	$98,055	.02
SIGOURNEY*	443	$15,551,216	$621,956	.10
DELTA	41	$168,080	$6,723	.00
HEDRICK	188	$1,342,081	$53,674	.01
RICHLAND	137	$2,441,789	$97,665	.02
WHAT CHEER	161	$1,956,933	$78,286	.01
HARPER	41	$455,749	$18,229	.00
KESWICK	65	$1,558,746	$62,349	.01
OLLIE	47	$211,971	$8,482	.00
SOUTH ENGLISH	45	$539,355	$23,591	.00
NON-PERMIT	9	$249,423	$9,011	.00
OTHER	598	$7,638,085	$305,490	.05
* TOTAL COUNTY *	1,985	$34,660,336	$1,383,511	.22
KOSSUTH COUNTY				
ALGONA*	1,207	$63,179,845	$2,527,055	.41
BANCROFT	210	$7,550,048	$302,001	.05
BURT	83	$1,194,237	$47,769	.01
LU VERNE	62	$481,393	$19,256	.00
SWEA CITY	194	$3,082,584	$123,301	.02
TITONKA	171	$3,575,622	$143,131	.02
WESLEY	97	$2,969,496	$118,780	.02
WHITTEMORE	138	$2,425,355	$97,008	.02
FENTON	87	$1,257,154	$50,280	.01
LAKOTA	73	$586,358	$23,452	.00
LEDYARD	62	$735,464	$30,088	.00
LONE ROCK	44	$527,354	$21,097	.00
NON-PERMIT	7	$906,394	$27,191	.00
OTHER	616	$5,638,137	$225,418	.04
* TOTAL COUNTY *	3,051	$94,109,441	$3,755,827	.60

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	CF TAX
LEE	COUNTY				
FT MADISON*		1,470	$71,487,657	$2,858,745	.46
KEOKUK		1,850	$98,813,028	$3,953,010	.63
DONNELLSON		240	$4,644,638	$185,582	.03
MONTROSE		124	$1,113,611	$44,542	.01
WEST POINT		222	$3,925,646	$157,006	.03
ST PAUL		50	$2,358,451	$94,336	.02
HOUGHTON		51	$4,312,142	$172,486	.03
NON-PERMIT		24	$420,293	$12,623	.00
OTHER		1,076	$23,219,899	$928,776	.15
* TOTAL COUNTY *		5,107	$210,295,365	$8,407,106	1.35
LINN	COUNTY				
CEDAR RAPIDS*		13,007	$1,076.746,333	$43,065,418	6.91
MARION		2,045	$100,463,832	$4,017,983	.64
CENTER POINT		208	$4,632,038	$185,279	.03
CENTRAL CITY		249	$2,322,415	$92,877	.01
HIAWATHA		415	$13,068,682	$522,669	.08
LISBON		253	$3,057,782	$122,313	.02
MT VERNON		438	$17,022,538	$680,870	.11
COGGON		153	$2,425,791	$95,991	.02
FAIRFAX		150	$1,880,517	$73,023	.01
SPRINGVILLE		150	$2,129,450	$82,494	.01
WALKER		146	$2,462,095	$96,668	.02
ALBURNETTE		99	$965,895	$38,636	.01
ELY		126	$1,640,828	$65,634	.01
PALO		99	$1,659,361	$66,374	.01
ROBINS		47	$175,561	$7,019	.00
NON-PERMIT		128	$2,175,244	$65,370	.01
OTHER		1,087	$19,339,005	$773,108	.12
* TOTAL COUNTY *		18,800	$1,252,167,367	$50,051,726	8.03

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
LOUISA COUNTY				
COLUMBUS JCT	340	$8,321,453	$332,853	.05
WAPELLO*	404	$9,345,665	$373,826	.06
MORNING SUN	155	$3,549,710	$141,984	.02
GRANDVIEW	50	$618,321	$24,731	.00
OAKVILLE	84	$1,214,532	$48,582	.01
NON-PERMIT	6	$151,203	$4,537	.00
OTHER	363	$3,763,913	$150,529	.02
* TOTAL COUNTY *	1,402	$26,964,797	$1,077,042	.17
LUCAS COUNTY				
CHARITON*	835	$37,850,908	$1,513,944	.24
RUSSELL	78	$487,550	$19,453	.00
LUCAS	48	$249,748	$9,989	.00
NON-PERMIT	7	$494,462	$14,834	.00
OTHER	328	$5,194,276	$207,762	.03
* TOTAL COUNTY *	1,296	$44,276,944	$1,765,982	.25
LYON COUNTY				
ROCK RAPIDS*	460	$16,198,671	$647,831	.10
GEORGE	252	$4,770,997	$190,777	.03
DOON	132	$1,889,432	$75,575	.01
INWOOD	177	$4,682,706	$187,281	.03
LARCHWOOD	167	$2,142,597	$85,706	.01
LITTLE ROCK	66	$1,271,657	$50,867	.01
LESTER	78	$1,619,282	$64,773	.01
NON-PERMIT	7	$169,488	$5,166	.00
OTHER	449	$3,734,972	$149,317	.02
* TOTAL COUNTY *	1,788	$36,479,802	$1,457,293	.23
MADISON COUNTY				
WINTERSET*	690	$25,596,795	$1,023,832	.16
EARLHAM	158	$2,002,700	$80,069	.01
ST CHARLES	93	$1,461,260	$58,449	.01
TRURO	83	$936,148	$37,449	.01
NON-PERMIT	10	$56,499	$1,695	.00
OTHER	490	$3,948,025	$157,921	.03
* TOTAL COUNTY *	1,524	$34,001,427	$1,359,415	.22

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MAHASKA COUNTY				
OSKALOOSA*	1,921	$99,886,109	$3,994,818	.64
NEW SHARON	268	$3,195,862	$127,787	.02
BARNES CITY	51	$333,067	$13,323	.00
FREMONT	98	$751,022	$30,037	.00
NON-PERMIT	16	$451,396	$13,542	.00
OTHER	790	$6,693,792	$267,712	.04
* TOTAL COUNTY *	3,144	$111,311,248	$4,447,219	.71
MARION COUNTY				
KNOXVILLE*	1,041	$52,418,707	$2,096,542	.34
PELLA	1,071	$52,065,174	$2,083,505	.33
PLEASANTVILLE	236	$3,814,481	$152,574	.02
BUSSEY	69	$449,000	$17,959	.00
MELCHER	135	$1,695,591	$67,793	.01
NON-PERMIT	8	$38,426	$1,153	.00
OTHER	862	$12,403,695	$496,118	.08
* TOTAL COUNTY *	3,422	$122,885,074	$4,915,644	.79
MARSHALL COUNTY				
MARSHALLTOWN*	3,287	$183,882,515	$7,356,909	1.18
STATE CENTER	256	$3,262,723	$130,471	.02
ALBION	65	$1,110,055	$44,405	.01
GILMAN	114	$1,421,512	$56,846	.01
MELBOURNE	98	$1,049,004	$41,951	.01
LAUREL	73	$987,895	$39,516	.01
LE GRAND	111	$1,814,632	$72,585	.01
RHODES	57	$244,713	$9,771	.00
NON-PERMIT	13	$40,411	$1,213	.00
OTHER	690	$10,435,389	$417,328	.07
* TOTAL COUNTY *	4,764	$204,248,849	$8,170,995	1.31

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MILLS COUNTY				
GLENWOOD*	542	$25,921,213	$1,036,652	.17
MALVERN	190	$3,091,660	$123,642	.02
EMERSON	114	$2,029,510	$81,178	.01
PACIFIC JCT	41	$112,921	$4,520	.00
HENDERSON	58	$845,763	$33,831	.01
NON-PERMIT	5	$81,564	$2,446	.00
OTHER	390	$3,824,966	$153,002	.02
* TOTAL COUNTY *	1,340	$35,907,597	$1,435,271	.23
MITCHELL COUNTY				
OSAGE*	650	$21,121,013	$844,735	.14
ST ANSGAR	223	$11,030,731	$441,252	.07
RICEVILLE	135	$1,945,316	$77,813	.01
STACYVILLE	128	$3,047,187	$121,890	.02
NON-PERMIT	7	$87,229	$2,617	.00
OTHER	494	$5,653,822	$226,886	.04
* TOTAL COUNTY *	1,637	$42,885,298	$1,715,193	.28
MONONA COUNTY				
ONAWA*	576	$23,425,066	$936,994	.15
MAPLETON	373	$9,457,017	$378,267	.06
UTE	145	$1,804,923	$72,197	.01
WHITING	109	$992,057	$39,686	.01
BLENCOE	61	$572,264	$22,798	.00
CASTANA	57	$358,106	$14,323	.00
MOORHEAD	83	$1,036,898	$41,458	.01
SOLDIER	81	$653,164	$26,130	.00
NON-PERMIT	5	$32,615	$1,008	.00
OTHER	285	$3,007,131	$120,294	.02
* TOTAL COUNTY *	1,775	$41,339,241	$1,653,155	.27
MONROE COUNTY				
ALBIA*	680	$22,674,094	$906,895	.15
LOVILIA	107	$754,823	$30,194	.00
NON-PERMIT	12	$31,815	$953	.00
OTHER	304	$5,134,200	$205,363	.03
* TOTAL COUNTY *	1,103	$28,594,932	$1,143,405	.18

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MONTGOMERY COUNTY				
RED OAK*	1,105	$52,882,456	$2,124,615	.34
VILLISCA	245	$3,588,586	$142,968	.02
STANTON	151	$3,323,904	$132,922	.02
ELLIOTT	82	$706,743	$28,253	.00
NON-PERMIT	4	$10,705	$321	.00
OTHER	326	$3,337,538	$133,505	.02
* TOTAL COUNTY *	1,913	$63,849,932	$2,562,584	.41
MUSCATINE COUNTY				
MUSCATINE*	2,726	$141,461,168	$5,657,488	.91
WEST LIBERTY	413	$11,056,658	$442,255	.07
WILTON	410	$27,989,608	$1,119,570	.18
ATALISSA	57	$437,709	$17,510	.00
CONESVILLE	45	$429,809	$17,180	.00
NICHOLS	70	$1,974,816	$78,991	.01
NON-PERMIT	28	$211,734	$6,352	.00
OTHER	711	$7,847,169	$313,807	.05
* TOTAL COUNTY *	4,460	$191,408,671	$7,653,153	1.23
OBRIEN COUNTY				
SHELDON	920	$44,942,084	$1,797,467	.29
HARTLEY	347	$5,978,914	$239,339	.04
PAULLINA	316	$5,719,017	$228,781	.04
PRIMGHAR*	217	$5,516,247	$220,428	.04
SANBORN	253	$4,680,908	$187,049	.03
SUTHERLAND	171	$1,942,265	$77,666	.01
ARCHER	42	$772,990	$30,918	.00
NON-PERMIT	6	$378,591	$11,358	.00
OTHER	451	$4,778,450	$191,133	.03
* TOTAL COUNTY *	2,723	$74,709,466	$2,984,139	.48

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
OSCEOLA COUNTY				
SIBLEY*	553	$16,614,903	$664,581	.11
ASHTON	101	$1,320,402	$52,815	.01
OCHEYEDAN	137	$2,074,922	$82,996	.01
MELVIN	81	$2,328,720	$93,143	.01
NON-PERMIT	4	$153,146	$4,595	.00
OTHER	296	$2,212,573	$88,490	.01
* TOTAL COUNTY *	1,172	$24,704,666	$986,620	.16
PAGE COUNTY				
CLARINDA*	837	$36,164,317	$1,446,473	.23
SHENANDOAH	1,159	$37,170,897	$1,486,822	.24
ESSEX	136	$1,431,360	$57,255	.01
BRADDYVILLE	54	$374,617	$14,985	.00
COIN	57	$444,411	$17,778	.00
COLLEGE SPRINGS	41	$259,388	$10,375	.00
NON-PERMIT	9	$308,507	$9,254	.00
OTHER	375	$4,362,921	$174,466	.03
* TOTAL COUNTY *	2,668	$80,516,418	$3,217,408	.52
PALO ALTO COUNTY				
EMMETSBURG*	700	$19,904,420	$796,060	.13
GRAETTINGER	187	$2,393,787	$95,755	.02
RUTHVEN	132	$3,965,365	$158,614	.03
WEST BEND	209	$7,208,087	$288,323	.05
AYRSHIRE	56	$371,110	$14,843	.00
CYLINDER	40	$531,518	$21,260	.00
MALLARD	88	$779,580	$31,184	.01
NON-PERMIT	7	$45,036	$1,351	.00
OTHER	253	$2,530,753	$101,226	.02
* TOTAL COUNTY *	1,672	$37,729,656	$1,508,616	.24

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
PLYMOUTH COUNTY				
LE MARS*	1,303	$61,302,965	$2,451,727	.39
AKRON	265	$6,721,735	$268,872	.04
KINGSLEY	318	$6,504,088	$260,162	.04
REMSEN	342	$7,460,458	$298,455	.05
MERRILL	147	$2,339,654	$93,569	.02
BRUNSVILLE	42	$275,915	$11,035	.00
HINTON	102	$2,046,601	$81,814	.01
OYENS	44	$167,889	$6,715	.00
NON-PERMIT	23	$544,723	$16,341	.00
OTHER	548	$4,066,824	$162,542	.03
* TOTAL COUNTY *	3,134	$91,430,852	$3,651,232	.59
POCAHONTAS COUNTY				
FONDA	164	$2,401,769	$96,071	.02
LAURENS	379	$7,612,715	$304,469	.05
POCAHONTAS*	596	$12,651,851	$505,899	.08
GILMORE CITY	66	$2,183,010	$87,300	.01
ROLFE	179	$3,507,177	$140,233	.02
HAVELOCK	44	$818,289	$32,731	.01
PALMER	84	$837,241	$33,490	.01
VARINA	42	$148,298	$5,933	.00
NON-PERMIT	5	$274,787	$8,244	.00
OTHER	344	$1,737,658	$69,510	.01
* TOTAL COUNTY *	1,853	$32,172,795	$1,283,880	.21

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
POLK COUNTY				
DES MOINES*	25,614	$2,510,607,241	$100,401,024	16.11
WEST DES MOINES	3,500	$304,307,650	$12,171,734	1.95
URBANDALE	793	$44,015,944	$1,760,577	.28
ALTOONA	666	$45,880,087	$1,835,063	.29
ANKENY	1,704	$76,852,156	$3,073,935	.49
CLIVE	176	$10,731,628	$429,265	.07
GRIMES	307	$9,283,685	$371,346	.06
MITCHELLVILLE	175	$2,508,644	$98,609	.02
POLK CITY	200	$2,141,351	$80,762	.01
BONDURANT	178	$3,120,549	$124,328	.02
ELKHART	59	$1,526,477	$61,054	.01
RUNNELLS	130	$2,276,613	$90,313	.01
JOHNSTON	419	$13,796,463	$551,583	.09
ALLEMAN	42	$1,035,702	$41,382	.01
NON-PERMIT	343	$10,580,474	$317,422	.05
OTHER	494	$16,450,177	$657,981	.11
* TOTAL COUNTY *	34,800	$3,055,114,841	$122,066,378	19.59
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	4,714	$295,928,909	$11,836,945	1.90
AVOCA	346	$17,186,851	$687,467	.11
CARTER LAKE	218	$5,047,077	$201,903	.03
OAKLAND	274	$5,249,244	$209,941	.03
CARSON	118	$993,942	$39,759	.01
NEOLA	151	$3,225,728	$129,025	.02
WALNUT	189	$3,055,185	$122,205	.02
CRESCENT	78	$2,236,253	$89,455	.01
HANCOCK	54	$622,043	$24,860	.00
MACEDONIA	65	$3,175,120	$127,004	.02
MINDEN	109	$2,246,346	$89,850	.01
TREYNOR	144	$2,565,759	$102,635	.02
UNDERWOOD	100	$1,564,355	$62,574	.01
NON-PERMIT	48	$905,160	$27,156	.00
OTHER	1,103	$42,697,496	$1,707,738	.27
* TOTAL COUNTY *	7,711	$386,699,463	$15,458,567	2.48

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
POWESHIEK	COUNTY				
GRINNELL		1,154	$67,552,846	$2,701,910	.43
BROOKLYN		337	$17,212,430	$688,809	.11
MONTEZUMA*		408	$11,564,817	$462,433	.07
VICTOR		43	$2,316,699	$92,649	.01
DEEP RIVER		66	$714,913	$28,597	.00
MALCOM		72	$1,176,049	$47,042	.01
NON-PERMIT		5	$1,168,672	$37,520	.01
OTHER		552	$6,161,821	$246,378	.04
* TOTAL COUNTY *		2,637	$107,868,247	$4,305,338	.69
RINGGOLD	COUNTY				
MOUNT AYR*		419	$14,267,716	$570,678	.09
DIAGONAL		78	$710,711	$28,429	.00
KELLERTON		78	$446,310	$17,852	.00
TINGLEY		52	$416,219	$16,648	.00
NON-PERMIT		1	$107,500	$3,875	.00
OTHER		260	$1,668,710	$66,742	.01
* TOTAL COUNTY *		888	$17,617,166	$704,224	.11
SAC	COUNTY				
SAC CITY*		542	$16,024,069	$640,853	.10
LAKE VIEW		309	$6,686,349	$267,438	.04
ODEBOLT		229	$3,484,972	$139,398	.02
EARLY		117	$1,545,018	$61,800	.01
SCHALLER		174	$3,067,976	$122,726	.02
WALL LAKE		184	$4,854,260	$196,714	.03
AUBURN		87	$1,104,633	$44,187	.01
LYTTON		75	$1,176,450	$47,053	.01
NON-PERMIT		10	$840,131	$25,205	.00
OTHER		406	$4,405,952	$176,170	.03
* TOTAL COUNTY *		2,133	$43,189,805	$1,721,544	.28

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SCOTT	COUNTY				
DAVENPORT*		10,083	$763,491,916	$30,543,415	4.90
BETTENDORF		2,625	$205,730,677	$8,228,347	1.32
BUFFALO		117	$2,086,905	$83,475	.01
LE CLAIRE		324	$3,103,591	$124,139	.02
BLUE GRASS		254	$3,711,989	$148,460	.02
ELDRIDGE		488	$18,535,344	$741,377	.12
PRINCETON		113	$2,242,830	$89,706	.01
WALCOTT		281	$12,603,129	$504,120	.08
DIXON		64	$526,486	$21,055	.00
DONAHUE		64	$886,420	$35,453	.01
LONG GROVE		77	$569,795	$22,787	.00
MCCAUSLAND		73	$548,552	$21,945	.00
NEW LIBERTY		45	$156,298	$6,253	.00
RIVERDALE		48	$916,068	$36,641	.01
NON-PERMIT		134	$1,716,936	$51,528	.01
OTHER		986	$17,052,845	$682,446	.11
* TOTAL COUNTY *		15,776	$1,033,879,781	$41,341,147	6.63
SHELBY	COUNTY				
HARLAN*		1,041	$42,571,230	$1,702,629	.27
ELK HORN		159	$1,762,210	$70,480	.01
SHELBY		115	$1,462,965	$58,521	.01
DEFIANCE		104	$1,101,748	$44,072	.01
EARLING		128	$1,086,602	$43,458	.01
IRWIN		137	$2,331,986	$93,278	.01
PANAMA		77	$780,064	$31,204	.01
PORTSMOUTH		65	$1,214,452	$48,576	.01
WESTPHALIA		44	$669,826	$26,793	.00
NON-PERMIT		8	$207,062	$6,211	.00
OTHER		397	$3,845,299	$153,791	.02
* TOTAL COUNTY *		2,275	$57,033,444	$2,279,013	.37

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SIOUX COUNTY				
HAWARDEN	520	$12,778,121	$510,759	.08
ALTON	206	$3,660,507	$146,423	.02
HULL	314	$5,926,534	$237,060	.04
ORANGE CITY*	649	$25,062,315	$1,002,471	.16
ROCK VALLEY	551	$18,935,813	$757,012	.12
SIOUX CENTER	901	$29,935,319	$1,197,405	.19
BOYDEN	158	$1,875,067	$74,944	.01
HOSPERS	174	$3,395,338	$135,815	.02
IRETON	156	$5,892,202	$235,685	.04
GRANVILLE	90	$740,797	$29,635	.00
MAURICE	45	$159,852	$6,391	.00
NON-PERMIT	23	$366,504	$10,993	.00
OTHER	747	$7,252,383	$290,079	.05
* TOTAL COUNTY *	4,534	$115,980,752	$4,634,672	.74
STORY COUNTY				
AMES	3,983	$275,182,336	$11,004,759	1.77
NEVADA*	793	$36,926,092	$1,477,316	.24
STORY CITY	468	$13,323,240	$532,929	.09
CAMBRIDGE	70	$668,491	$26,728	.00
COLO	144	$3,286,300	$131,440	.02
MAXWELL	149	$1,464,928	$58,571	.01
ROLAND	156	$2,063,271	$82,526	.01
SLATER	172	$5,525,191	$221,008	.04
ZEARING	131	$1,947,077	$77,772	.01
COLLINS	69	$706,247	$28,247	.00
GILBERT	90	$732,193	$29,289	.00
HUXLEY	259	$5,484,660	$219,383	.04
MCCALLSBURG	71	$333,433	$13,333	.00
NON-PERMIT	52	$431,383	$12,943	.00
OTHER	827	$12,079,465	$483,140	.08
* TOTAL COUNTY *	7,434	$360,154,307	$14,399,384	2.31

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
TAMA	COUNTY				
TAMA		487	$17,661,423	$706,293	.11
DYSART		234	$4,179,441	$167,112	.03
TOLEDO*		419	$25,248,293	$1,086,694	.17
TRAER		329	$7,593,348	$303,693	.05
GARWIN		106	$904,288	$36,275	.01
GLADBROOK		217	$5,266,714	$210,580	.03
CHELSEA		119	$1,688,455	$67,536	.01
CLUTIER		69	$593,155	$23,727	.00
LINCOLN		43	$792,148	$31,654	.01
MONTOUR		40	$645,265	$25,815	.00
NON-PERMIT		7	$1,851,622	$57,092	.01
OTHER		495	$2,816,130	$112,638	.02
* TOTAL COUNTY *		2,560	$69,240,282	$2,829,109	.45
TAYLOR	COUNTY				
BEDFORD*		415	$6,509,447	$260,373	.04
LENOX		280	$7,752,652	$309,616	.05
CLEARFIELD		122	$1,208,189	$48,331	.01
NEW MARKET		86	$392,698	$15,708	.00
BLOCKTON		66	$612,024	$24,468	.00
NON-PERMIT		0	$0	$0	.00
OTHER		255	$536,579	$21,465	.00
* TOTAL COUNTY *		1,224	$17,011,589	$679,961	.11
UNION	COUNTY				
CRESTON*		1,224	$55,515,186	$2,221,582	.36
AFTON		169	$2,834,029	$113,362	.02
LORIMOR		68	$613,721	$24,552	.00
NON-PERMIT		7	$70,589	$2,118	.00
OTHER		316	$1,932,840	$77,310	.01
* TOTAL COUNTY *		1,784	$60,966,365	$2,438,924	.39

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
VAN BUREN	COUNTY				
KEOSAUQUA*		257	$3,788,863	$151,547	.02
BONAPARTE		106	$1,344,506	$53,778	.01
FARMINGTON		223	$2,302,928	$92,121	.01
MILTON		100	$670,544	$26,820	.00
BIRMINGHAM		91	$645,251	$25,812	.00
CANTRIL		92	$567,643	$22,700	.00
STOCKPORT		75	$971,170	$38,807	.01
NON-PERMIT		3	$262,516	$7,876	.00
OTHER		510	$3,590,479	$143,616	.02
* TOTAL COUNTY *		1,457	$14,143,900	$563,077	.09
WAPELLO	COUNTY				
OTTUMWA*		3,244	$160,292,285	$6,408,966	1.03
ELDON		193	$2,222,270	$88,566	.01
EDDYVILLE		164	$1,632,373	$65,261	.01
AGENCY		128	$1,314,694	$52,587	.01
BLAKESBURG		65	$455,775	$18,228	.00
NON-PERMIT		26	$166,693	$5,023	.00
OTHER		661	$5,870,561	$234,818	.04
* TOTAL COUNTY *		4,481	$171,954,651	$6,873,449	1.10
WARREN	COUNTY				
INDIANOLA*		1,405	$52,224,488	$2,088,732	.34
CARLISLE		322	$6,840,163	$273,604	.04
NORWALK		340	$5,383,092	$215,318	.03
MILO		70	$603,659	$24,146	.00
CUMMING		54	$259,464	$10,379	.00
HARTFORD		80	$381,678	$15,268	.00
LACONA		98	$1,090,349	$43,611	.01
MARTENSDALE		71	$915,210	$36,608	.01
NEW VIRGINIA		80	$976,410	$39,057	.01
ST MARYS		42	$363,302	$14,533	.00
NON-PERMIT		21	$389,872	$11,696	.00
OTHER		812	$7,737,296	$309,462	.05
* TOTAL COUNTY *		3,395	$77,164,983	$3,082,414	.49

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WASHINGTON COUNTY				
WASHINGTON*	1,282	$53,928,306	$2,143,761	.34
KALONA	524	$15,632,677	$625,234	.10
BRIGHTON	149	$1,548,001	$61,910	.01
RIVERSIDE	137	$2,037,766	$81,512	.01
WELLMAN	251	$6,598,340	$263,916	.04
AINSWORTH	93	$1,003,492	$40,138	.01
CRAWFORDSVILLE	72	$533,117	$21,323	.00
WEST CHESTER	47	$129,253	$5,168	.00
NON-PERMIT	11	$540,654	$16,220	.00
OTHER	710	$7,978,539	$319,113	.05
* TOTAL COUNTY *	3,276	$89,930,145	$3,578,300	.57
WAYNE COUNTY				
CORYDON*	460	$10,029,998	$401,184	.06
SEYMOUR	158	$1,441,611	$57,588	.01
ALLERTON	126	$1,083,072	$43,316	.01
HUMESTON	187	$2,655,788	$106,227	.02
LINEVILLE	54	$650,590	$26,023	.00
NON-PERMIT	6	$38,659	$1,158	.00
OTHER	330	$2,374,501	$94,976	.02
* TOTAL COUNTY *	1,321	$18,274,219	$730,472	.12
WEBSTER COUNTY				
FT DODGE*	3,598	$230,514,054	$9,219,104	1.48
GOWRIE	290	$7,061,850	$281,744	.05
DAYTON	184	$2,431,080	$97,229	.02
LEHIGH	88	$1,540,274	$61,612	.01
OTHO	60	$343,898	$13,757	.00
BADGER	70	$754,315	$30,171	.00
CALLENDER	77	$697,739	$27,908	.00
CLARE	49	$344,490	$13,777	.00
DUNCOMBE	72	$652,492	$26,104	.00
HARCOURT	97	$2,770,018	$110,797	.02
MOORLAND	53	$315,873	$12,635	.00
VINCENT	58	$3,506,002	$140,242	.02
NON-PERMIT	41	$353,507	$10,638	.00
OTHER	917	$14,863,178	$594,518	.10
* TOTAL COUNTY *	5,654	$266,148,770	$10,640,236	1.71

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NC. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WINNEBAGO COUNTY				
FOREST CITY*	590	$15,643,615	$625,492	.10
BUFFALO CENTER	267	$8,395,177	$336,080	.05
LAKE MILLS	427	$12,646,478	$505,860	.08
THOMPSON	110	$4,991,367	$199,656	.03
LELAND	66	$455,159	$18,207	.00
RAKE	88	$799,618	$31,983	.01
NON-PERMIT	6	$15,583	$468	.00
OTHER	337	$7,246,207	$289,880	.05
* TOTAL COUNTY *	1,891	$50,193,204	$2,007,626	.32
WINNESHIEK COUNTY				
DECORAH*	1,327	$64,816,306	$2,592,108	.42
CALMAR	205	$5,256,452	$210,259	.03
OSSIAN	228	$4,016,588	$160,665	.03
FT. ATKINSON	122	$1,840,355	$73,617	.01
RIDGEWAY	91	$613,833	$24,549	.00
SPILLVILLE	88	$1,649,793	$65,920	.01
NON-PERMIT	19	$504,011	$15,204	.00
OTHER	770	$10,810,275	$432,345	.07
* TOTAL COUNTY *	2,850	$89,507,613	$3,574,667	.57
WOODBURY COUNTY				
SIOUX CITY*	8,275	$592,891,653	$23,719,350	3.81
MOVILLE	238	$8,875,817	$354,916	.06
ANTHON	184	$3,670,560	$146,822	.02
CORRECTIONVILLE	212	$2,309,384	$92,345	.01
DANBURY	117	$2,756,505	$110,256	.02
SERGEANT BLUFF	228	$5,594,639	$223,799	.04
SLOAN	158	$2,595,512	$103,819	.02
CUSHING	89	$680,843	$27,233	.00
HORNICK	40	$819,450	$32,737	.01
LAWTON	91	$1,680,285	$67,203	.01
OTO	46	$392,704	$15,710	.00
PIERSON	101	$954,770	$38,164	.01
SALIX	58	$1,141,308	$45,656	.01
SMITHLAND	42	$392,325	$15,679	.00
NON-PERMIT	89	$2,242,372	$67,282	.01
OTHER	472	$4,239,612	$169,665	.03
* TOTAL COUNTY *	10,440	$631,237,739	$25,230,636	4.05

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WORTH COUNTY				
MANLY	198	$2,275,110	$91,007	.01
NORTHWOOD*	374	$12,380,634	$495,155	.08
FERTILE	83	$776,971	$31,312	.01
GRAFTON	91	$1,081,660	$43,267	.01
HANLONTOWN	42	$514,465	$20,622	.00
KENSETT	63	$792,600	$31,708	.01
NON-PERMIT	4	$5,749	$173	.00
OTHER	338	$6,279,025	$251,140	.04
* TOTAL COUNTY *	1,193	$24,106,214	$964,384	.15
WRIGHT COUNTY				
CLARION*	611	$17,004,974	$680,114	.11
EAGLE GROVE	535	$18,287,064	$731,480	.12
BELMOND	505	$15,923,291	$640,553	.10
DOWS	150	$1,773,443	$70,933	.01
GOLDFIELD	148	$2,136,453	$118,396	.02
ROWAN	58	$634,851	$25,396	.00
WOOLSTOCK	49	$2,881,803	$115,272	.02
NON-PERMIT	5	$108,596	$3,258	.00
OTHER	351	$4,544,820	$181,791	.03
* TOTAL COUNTY *	2,412	$63,295,295	$2,567,193	.41
* LATE FILERS *	21,131	$186,688,693	$7,467,538	1.20
** GRAND TOTAL **	375,315	$15,588,803,568	$623,226,261	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

NON-RESIDENT

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	0	$0
BLDG. MTL.	0	$0
GEN. MDSE.	0	$0
FOOD	0	$0
MOTOR VEH.	0	$0
APPAREL	0	$0
HOME FURN.	0	$0
EAT DRINK	0	$0
SPECIALTY	0	$0
SERVICES	0	$0
WHOLESALE	0	$0
MISC.	245	$507,612
* TOTAL *	245	$507,612

ADAIR COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	44	$119,043
BLDG. MTL.	64	$106,046
GEN. MDSE.	31	$84,899
FOOD	23	$56,577
MOTOR VEH.	108	$112,020
APPAREL	24	$24,006
HOME FURN.		
EAT DRINK	98	$142,539
SPECIALTY	224	$45,594
SERVICES	451	$144,556
WHOLESALE	151	$335,043
MISC.	228	$318,719
* TOTAL *	1,446	$1,489,042

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

ADAMS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES		
BLDG. MTL.	20	$17,019
GEN. MDSE.	28	$76,713
FOOD		
MOTOR VEH.	68	$62,638
APPAREL		
HOME FURN.		
EAT DRINK	61	$41,261
SPECIALTY	124	$61,981
SERVICES	233	$69,365
WHOLESALE	79	$86,021
MISC.	144	$282,930
* TOTAL *	757	$697,928

ALLAMAKEE	WAUKON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			59	$434,173	59	$434,173
BLDG. MTL.			72	$128,758	72	$128,758
GEN. MDSE.	26	$117,028	32	$36,675	58	$153,703
FOOD	21	$168,567	32	$58,753	53	$227,320
MOTOR VEH.	67	$128,249	79	$58,259	146	$186,508
APPAREL	32	$44,403	20	$10,051	52	$54,454
HOME FURN.	25	$52,322	22	$6,330	47	$58,652
EAT DRINK	48	$50,267	131	$123,535	179	$173,802
SPECIALTY	107	$72,926	250	$55,069	357	$127,995
SERVICES	258	$96,208	474	$106,933	732	$203,141
WHOLESALE	49	$215,135	116	$124,974	165	$340,109
MISC.	118	$215,909	184	$83,848	302	$299,757
* TOTAL *	751	$1,161,014	1,471	$1,227,358	2,222	$2,388,372

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

APPANOOSE	CENTERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	29	$317,070	40	$107,270	69	$424,340
BLDG. MTL.	30	$107,257	28	$12,427	58	$119,684
GEN. MDSE.	35	$308,324			35	$308,324
FOOD	36	$214,764	24	$15,037	60	$229,801
MOTOR VEH.	82	$127,147	73	$22,877	155	$150,024
APPAREL	39	$64,983			39	$64,983
HOME FURN.	46	$66,298			46	$66,298
EAT DRINK	87	$134,161	71	$29,697	158	$163,858
SPECIALTY	216	$302,583	169	$27,895	385	$330,478
SERVICES	318	$147,202	286	$47,466	604	$194,668
WHOLESALE	69	$154,805	78	$66,937	147	$221,742
MISC.	90	$166,662	107	$29,107	197	$195,769
* TOTAL *	1,077	$2,111,256	876	$358,713	1,953	$2,469,969

AUDUBON	AUDUBON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			38	$12,760	38	$12,760
BLDG. MTL.	25	$23,385	23	$10,067	48	$33,452
GEN. MDSE.						
FOOD						
MOTOR VEH.	22	$56,506	30	$21,781	52	$78,287
APPAREL						
HOME FURN.	30	$60,797			30	$60,797
EAT DRINK	43	$43,602	64	$27,213	107	$70,815
SPECIALTY	86	$92,453	105	$7,642	191	$100,095
SERVICES	181	$85,720	191	$49,961	372	$135,681
WHOLESALE	53	$67,326	80	$61,981	133	$129,307
MISC.	148	$345,915	104	$40,004	252	$385,919
* TOTAL *	588	$775,704	635	$231,409	1,223	$1,007,113

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

BENTON CLASS	BELLE PLAINE NO. OF BUS.	 COMPUTED TAX	VINTON* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX
UTILITIES					82	$138,611
BLDG. MTL.					77	$62,484
GEN. MDSE.					21	$20,433
FOOD					55	$61,709
MOTOR VEH.	44	$82,429	75	$83,186	95	$95,588
APPAREL	22	$26,065	26	$51,907		
HOME FURN.			33	$65,825	35	$18,224
EAT DRINK	40	$51,629	69	$97,325	112	$61,138
SPECIALTY	79	$26,772	157	$70,921	235	$73,062
SERVICES	140	$46,661	262	$84,265	611	$135,848
WHOLESALE	43	$29,689	64	$141,177	221	$243,059
MISC.	110	$293,625	189	$656,157	248	$77,756
* TOTAL *	478	$556,865	875	$1,250,763	1,792	$987,912

BENTON CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	82	$138,611
BLDG. MTL.	77	$62,484
GEN. MDSE.	21	$20,433
FOOD	55	$61,709
MOTOR VEH.	214	$261,203
APPAREL	48	$77,972
HOME FURN.	68	$84,049
EAT DRINK	221	$210,087
SPECIALTY	471	$170,755
SERVICES	1,013	$266,774
WHOLESALE	328	$413,925
MISC.	547	$1,027,538
* TOTAL *	3,145	$2,795,540

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

BLACK HAWK	WATERLOO*		CEDAR FALLS		EVANSDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	68	$3,068,612	36	$877,680		
BLDG. MTL.	192	$951,426	61	$315,145		
GEN. MDSE.	152	$3,478,429	59	$1,122,724		
FOOD	162	$1,208,860	113	$304,012		
MOTOR VEH.	446	$893,408	212	$493,520		
APPAREL	209	$650,373	158	$375,778		
HOME FURN.	283	$704,859	145	$295,465		
EAT DRINK	650	$1,658,756	355	$1,198,106	41	$50,152
SPECIALTY	1,673	$1,246,257	924	$596,041	94	$14,281
SERVICES	2,418	$2,487,221	1,043	$927,197	135	$43,817
WHOLESALE	629	$2,164,768	216	$469,428		
MISC.	885	$1,161,216	338	$430,589	113	$130,328
* TOTAL *	7,767	$19,674,185	3,660	$7,405,685	383	$238,578

BLACK HAWK	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	56	$137,505	160	$4,083,797
BLDG. MTL.	59	$125,005	312	$1,391,576
GEN. MDSE.	32	$41,520	243	$4,642,673
FOOD	32	$66,618	307	$1,579,490
MOTOR VEH.	91	$100,711	749	$1,487,639
APPAREL			367	$1,026,151
HOME FURN.	53	$20,691	481	$1,021,015
EAT DRINK	125	$97,665	1,171	$3,004,679
SPECIALTY	291	$45,040	2,982	$1,901,619
SERVICES	478	$134,700	4,074	$3,592,935
WHOLESALE	161	$197,601	1,006	$2,831,797
MISC.	286	$109,454	1,622	$1,831,587
* TOTAL *	1,664	$1,076,510	13,474	$28,394,958

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

BOONE	BOONE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	30	$503,928	57	$241,557	87	$745,485
BLDG. MTL.	50	$137,409	48	$25,392	98	$162,801
GEN. MDSE.	32	$306,079			32	$306,079
FOOD	47	$264,747	28	$59,254	75	$324,001
MOTOR VEH.	110	$221,053	95	$74,892	205	$295,945
APPAREL	52	$66,370			52	$66,370
HOME FURN.	58	$229,741	28	$13,645	86	$243,386
EAT DRINK	127	$259,382	74	$36,637	201	$296,019
SPECIALTY	354	$201,365	281	$27,069	635	$228,434
SERVICES	604	$235,419	384	$78,197	988	$313,616
WHOLESALE	122	$189,724	135	$136,329	257	$326,053
MISC.	170	$169,589	241	$219,476	411	$389,065
* TOTAL *	1,756	$2,784,806	1,371	$912,448	3,127	$3,697,254

BREMER	WAVERLY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			73	$215,942	73	$215,942
BLDG. MTL.	29	$108,266	76	$112,409	105	$220,675
GEN. MDSE.	33	$262,385	45	$78,368	78	$340,753
FOOD	20	$157,557	46	$82,858	66	$240,415
MOTOR VEH.	89	$141,576	112	$103,449	201	$245,025
APPAREL	59	$90,555	23	$1,534	82	$92,089
HOME FURN.	51	$62,769	56	$17,092	107	$79,861
EAT DRINK	77	$224,786	102	$97,114	179	$321,900
SPECIALTY	215	$134,027	366	$66,569	581	$200,596
SERVICES	374	$494,707	613	$286,505	987	$781,212
WHOLESALE	92	$192,056	189	$344,229	281	$536,285
MISC.	158	$226,001	282	$112,025	440	$338,026
* TOTAL *	1,197	$2,094,685	1,983	$1,518,094	3,180	$3,612,779

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

BUCHANAN	INDEPENDENCE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$376,805	75	$158,482	95	$535,287
BLDG. MTL.	35	$86,542	58	$100,958	93	$187,500
GEN. MDSE.	24	$346,375	25	$25,101	49	$371,476
FOOD	28	$174,191	27	$23,499	55	$197,690
MOTOR VEH.	64	$96,458	111	$141,792	175	$238,250
APPAREL						
HOME FURN.	36	$33,851	48	$14,558	84	$48,409
EAT DRINK	81	$125,755	136	$86,167	217	$211,922
SPECIALTY	200	$130,546	326	$36,068	526	$166,614
SERVICES	308	$99,583	618	$127,247	926	$226,830
WHOLESALE	65	$140,873	226	$249,486	291	$390,359
MISC.	145	$81,381	223	$109,777	368	$191,158
* TOTAL *	1,006	$1,692,360	1,873	$1,073,135	2,879	$2,765,495

BUENA VISTA	STORM LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	35	$519,057	68	$132,074	103	$651,131
BLDG. MTL.	23	$119,568	61	$275,683	84	$395,251
GEN. MDSE.	43	$413,714	29	$37,374	72	$451,088
FOOD	31	$234,164			31	$234,164
MOTOR VEH.	107	$205,089	69	$42,143	176	$247,232
APPAREL	64	$149,759			64	$149,759
HOME FURN.	98	$91,722	39	$73,343	137	$165,065
EAT DRINK	111	$268,349	99	$54,045	210	$322,394
SPECIALTY	281	$398,993	233	$45,785	514	$444,778
SERVICES	537	$320,086	476	$127,403	1,013	$447,489
WHOLESALE	101	$295,362	173	$357,917	274	$653,279
MISC.	167	$102,977	274	$368,229	441	$471,206
* TOTAL *	1,598	$3,118,840	1,521	$1,513,996	3,119	$4,632,836

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

BUTLER	COUNTY	TOTAL
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	124	$553,999
BLDG. MTL.	117	$144,523
GEN. MDSE.	56	$119,040
FOOD	78	$64,193
MOTOR VEH.	137	$123,665
APPAREL	32	$20,548
HOME FURN.	82	$42,359
EAT DRINK	144	$115,850
SPECIALTY	358	$65,327
SERVICES	861	$268,076
WHOLESALE	252	$293,696
MISC.	250	$72,814
* TOTAL *	2,491	$1,884,090

CALHOUN	COUNTY	TOTAL
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	88	$625,960
BLDG. MTL.	76	$84,776
GEN. MDSE.	43	$68,720
FOOD	51	$102,064
MOTOR VEH.	106	$95,050
APPAREL		
HOME FURN.	72	$46,439
EAT DRINK	105	$84,443
SPECIALTY	321	$90,268
SERVICES	640	$283,108
WHOLESALE	195	$375,975
MISC.	289	$107,887
* TOTAL *	1,986	$1,964,690

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

CARROLL	CARROLL*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$499,238	110	$179,719	132	$678,957
BLDG. MTL.	51	$225,382	76	$126,746	127	$352,128
GEN. MDSE.	41	$582,466	28	$37,796	69	$620,262
FOOD			40	$34,011	40	$34,011
MOTOR VEH.	93	$200,242	96	$107,301	189	$307,543
APPAREL	59	$132,837			59	$132,837
HOME FURN.	79	$164,210	37	$22,540	116	$186,750
EAT DRINK	123	$257,114	153	$121,745	276	$378,859
SPECIALTY	267	$277,748	240	$49,733	507	$327,481
SERVICES	495	$375,751	470	$159,416	965	$535,167
WHOLESALE	167	$491,215	240	$404,115	407	$895,330
MISC.	189	$421,139	220	$220,366	409	$641,505
* TOTAL *	1,586	$3,627,342	1,710	$1,463,488	3,296	$5,090,830

CASS	ATLANTIC*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			76	$82,196	76	$82,196
BLDG. MTL.	39	$124,774	28	$28,157	67	$152,931
GEN. MDSE.	44	$417,837	27	$23,892	71	$441,729
FOOD	43	$205,299	30	$52,019	73	$257,318
MOTOR VEH.	110	$126,060	107	$93,159	217	$219,219
APPAREL	56	$111,537			56	$111,537
HOME FURN.	52	$67,658	45	$10,648	97	$78,306
EAT DRINK	105	$211,237	107	$67,967	212	$279,204
SPECIALTY	239	$222,508	215	$36,994	454	$259,502
SERVICES	394	$210,261	420	$108,914	814	$319,175
WHOLESALE	133	$300,485	145	$180,201	278	$480,686
MISC.	200	$433,208	183	$53,662	383	$486,870
* TOTAL *	1,415	$2,430,864	1,383	$737,809	2,798	$3,168,673

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

CEDAR	TIPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			75	$123,948	75	$123,948
BLDG. MTL.	20	$35,576	44	$48,458	64	$84,034
GEN. MDSE.	20	$232,949	28	$62,029	48	$294,978
FOOD			36	$55,702	36	$55,702
MOTOR VEH.	40	$67,485	128	$112,528	168	$180,013
APPAREL	28	$39,563			28	$39,563
HOME FURN.	24	$47,368	51	$21,390	75	$68,758
EAT DRINK	47	$51,405	133	$127,167	180	$178,572
SPECIALTY	122	$42,327	403	$87,751	525	$130,078
SERVICES	224	$68,455	608	$174,041	832	$242,496
WHOLESALE	68	$151,441	216	$369,066	284	$520,507
MISC.	122	$252,830	329	$143,219	451	$396,049
* TOTAL *	715	$989,399	2,051	$1,325,299	2,766	$2,314,698

CERRO GORDO	MASON CITY*		CLEAR LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	37	$1,307,237	24	$253,403	48	$32,971
BLDG. MTL.	92	$302,410	30	$98,726	45	$85,640
GEN. MDSE.	61	$2,744,986	44	$79,127		
FOOD	77	$576,063			28	$17,877
MOTOR VEH.	239	$439,463	85	$127,957	76	$105,820
APPAREL	161	$453,674	29	$38,869		
HOME FURN.	151	$331,057	52	$33,257		
EAT DRINK	358	$920,187	139	$338,701	77	$68,120
SPECIALTY	858	$776,418	248	$162,405	216	$34,481
SERVICES	1,213	$1,263,757	367	$267,663	311	$55,709
WHOLESALE	317	$1,056,622	72	$94,569	168	$112,669
MISC.	488	$399,825	139	$341,310	243	$103,993
* TOTAL *	4,052	$10,571,699	1,229	$1,835,987	1,212	$617,311

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

CERRO GORDO	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	109	$1,593,611
BLDG. MTL.	167	$486,816
GEN. MDSE.	105	$2,824,113
FOOD	105	$593,940
MOTOR VEH.	400	$673,240
APPAREL	190	$492,543
HOME FURN.	203	$364,314
EAT DRINK	574	$1,327,008
SPECIALTY	1,322	$973,304
SERVICES	1,891	$1,587,120
WHOLESALE	557	$1,263,860
MISC.	870	$845,128
* TOTAL *	6,493	$13,024,997

CHEROKEE	CHEROKEE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$327,986	60	$71,131	83	$399,117
BLDG. MTL.	34	$53,145	24	$92,267	58	$145,412
GEN. MDSE.	22	$260,469			22	$260,469
FOOD	31	$167,962			31	$167,962
MOTOR VEH.	82	$224,017	52	$32,779	134	$256,796
APPAREL	42	$93,689			42	$93,689
HOME FURN.	33	$49,173	36	$13,736	69	$62,909
EAT DRINK	82	$148,601	55	$35,919	137	$184,520
SPECIALTY	176	$132,314	221	$46,505	397	$178,819
SERVICES	394	$139,414	375	$110,974	769	$250,388
WHOLESALE	97	$160,395	136	$91,666	233	$252,061
MISC.	127	$216,477	225	$143,988	352	$360,465
* TOTAL *	1,143	$1,973,642	1,184	$638,965	2,327	$2,612,607

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

CHICKASAW	NEW HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			65	$131,412	65	$131,412
BLDG. MTL.			50	$66,349	50	$66,349
GEN. MDSE.	28	$68,901	20	$19,329	48	$88,230
FOOD			38	$33,385	38	$33,385
MOTOR VEH.	93	$133,984	88	$88,258	181	$222,242
APPAREL	27	$30,942			27	$30,942
HOME FURN.	37	$57,579	33	$18,045	70	$75,624
EAT DRINK	56	$84,216	99	$74,717	155	$158,933
SPECIALTY	162	$76,671	222	$42,154	384	$118,825
SERVICES	211	$211,800	404	$102,883	615	$314,683
WHOLESALE	74	$253,170	134	$185,765	208	$438,935
MISC.	106	$331,899	208	$135,227	314	$467,126
* TOTAL *	794	$1,249,162	1,361	$897,524	2,155	$2,146,686

CLARKE	OSCEOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			23	$11,173	23	$11,173
BLDG. MTL.						
GEN. MDSE.						
FOOD						
MOTOR VEH.	58	$65,582	22	$3,019	80	$68,601
APPAREL	21	$19,304			21	$19,304
HOME FURN.	36	$17,798			36	$17,798
EAT DRINK	82	$144,809	29	$17,718	111	$162,527
SPECIALTY	161	$73,335	83	$14,182	244	$87,517
SERVICES	281	$112,628	125	$21,189	406	$133,817
WHOLESALE	47	$82,506	36	$5,629	83	$88,135
MISC.	130	$794,675	83	$60,854	213	$855,529
* TOTAL *	816	$1,310,637	401	$133,764	1,217	$1,444,401

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

CLAY	SPENCER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	38	$407,381	79	$40,973	117	$448,354
BLDG. MTL.	56	$140,064	38	$36,811	94	$176,875
GEN. MDSE.	42	$703,829			42	$703,829
FOOD	46	$272,878			46	$272,878
MOTOR VEH.	103	$379,250	52	$29,007	155	$408,257
APPAREL	94	$247,844			94	$247,844
HOME FURN.	87	$190,341	21	$11,766	108	$202,107
EAT DRINK	158	$339,886	64	$30,981	222	$370,867
SPECIALTY	378	$339,942	189	$23,302	567	$363,244
SERVICES	615	$422,809	269	$36,875	884	$459,684
WHOLESALE	150	$311,007	127	$290,657	277	$601,664
MISC.	205	$116,299	148	$79,466	353	$195,765
* TOTAL *	1,972	$3,871,530	987	$579,838	2,959	$4,451,368

CLAYTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	130	$390,393
BLDG. MTL.	108	$294,367
GEN. MDSE.	69	$82,206
FOOD	78	$133,701
MOTOR VEH.	240	$196,709
APPAREL	37	$53,456
HOME FURN.	82	$52,094
EAT DRINK	271	$216,259
SPECIALTY	543	$150,142
SERVICES	958	$256,415
WHOLESALE	369	$512,878
MISC.	323	$170,028
* TOTAL *	3,208	$2,508,648

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

CLINTON	CLINTON*		DE WITT		CAMANCHE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	49	$1,295,907				
BLDG. MTL.	66	$314,368				
GEN. MDSE.	76	$1,361,213				
FOOD	83	$520,259				
MOTOR VEH.	191	$721,372	53	$49,104		
APPAREL	96	$161,597				
HOME FURN.	136	$326,137	35	$58,010		
EAT DRINK	357	$827,215	54	$81,572	33	$17,328
SPECIALTY	634	$811,758	93	$67,353	65	$8,097
SERVICES	1,218	$722,986	301	$78,489	176	$72,997
WHOLESALE	197	$234,163	90	$150,004		
MISC.	332	$488,476	138	$548,851	94	$85,774
* TOTAL *	3,435	$7,785,451	764	$1,033,383	368	$184,196

CLINTON	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	103	$81,747	152	$1,377,654
BLDG. MTL.	59	$48,086	125	$362,454
GEN. MDSE.	36	$32,652	112	$1,393,865
FOOD			83	$520,259
MOTOR VEH.	92	$71,735	336	$842,211
APPAREL			96	$161,597
HOME FURN.	32	$16,709	203	$400,856
EAT DRINK	134	$84,153	578	$1,010,268
SPECIALTY	268	$45,288	1,060	$932,496
SERVICES	525	$162,573	2,220	$1,037,045
WHOLESALE	170	$151,005	457	$535,172
MISC.	238	$119,646	802	$1,242,747
* TOTAL *	1,657	$813,594	6,224	$9,816,624

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

CRAWFORD	DENISON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$342,225	74	$109,883	94	$452,108
BLDG. MTL.	38	$111,396	50	$46,249	88	$157,645
GEN. MDSE.	24	$274,431	24	$26,992	48	$301,423
FOOD	31	$214,385	28	$21,090	59	$235,475
MOTOR VEH.	79	$115,638	73	$66,596	152	$182,234
APPAREL	45	$80,228			45	$80,228
HOME FURN.	39	$10,514			39	$10,514
EAT DRINK	123	$251,122	96	$56,571	219	$307,693
SPECIALTY	175	$150,949	203	$40,096	378	$191,045
SERVICES	339	$176,300	558	$155,132	897	$331,432
WHOLESALE	101	$308,837	181	$180,619	282	$489,456
MISC.	130	$90,727	194	$76,190	324	$166,917
* TOTAL *	1,144	$2,126,752	1,481	$779,418	2,625	$2,906,170

DALLAS	PERRY		ADEL*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					104	$147,246
BLDG. MTL.					57	$48,223
GEN. MDSE.	28	$254,236			42	$116,855
FOOD					43	$28,431
MOTOR VEH.	75	$131,754	36	$52,383	152	$104,891
APPAREL	32	$61,655				
HOME FURN.	31	$44,241			41	$35,647
EAT DRINK	72	$139,573	34	$35,805	133	$90,421
SPECIALTY	200	$98,404	70	$19,138	407	$151,286
SERVICES	398	$254,361	165	$102,043	705	$355,882
WHOLESALE	74	$281,559	45	$49,360	201	$188,926
MISC.	163	$564,799	104	$226,841	299	$291,162
* TOTAL *	1,073	$1,830,582	454	$485,570	2,184	$1,558,970

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

DALLAS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	104	$147,246
BLDG. MTL.	57	$48,223
GEN. MDSE.	70	$371,091
FOOD	43	$28,431
MOTOR VEH.	263	$289,028
APPAREL	32	$61,655
HOME FURN.	72	$79,888
EAT DRINK	239	$265,799
SPECIALTY	677	$268,828
SERVICES	1,268	$712,286
WHOLESALE	320	$519,845
MISC.	566	$1,082,802
* TOTAL *	3,711	$3,875,122

DAVIS	BLOOMFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.			26	$12,162	26	$12,162
GEN. MDSE.	28	$63,739			28	$63,739
FOOD			20	$11,793	20	$11,793
MOTOR VEH.	61	$92,936	38	$17,820	99	$110,756
APPAREL						
HOME FURN.						
EAT DRINK	37	$48,803			37	$48,803
SPECIALTY	94	$56,889	181	$25,347	275	$82,236
SERVICES	192	$89,149	141	$25,878	333	$115,027
WHOLESALE	23	$91,298	105	$93,528	128	$184,826
MISC.	134	$403,486	137	$28,925	271	$432,411
* TOTAL *	569	$846,300	648	$215,453	1,217	$1,061,753

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

DECATUR	LAMONI		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			41	$131,475	41	$131,475
BLDG. MTL.			31	$35,676	31	$35,676
GEN. MDSE.			27	$39,922	27	$39,922
FOOD			23	$43,186	23	$43,186
MOTOR VEH.	20	$18,177	72	$23,175	92	$41,352
APPAREL			20	$8,868	20	$8,868
HOME FURN.			25	$34,131	25	$34,131
EAT DRINK	34	$46,587	49	$34,531	83	$81,118
SPECIALTY	50	$13,435	181	$40,381	231	$53,816
SERVICES	113	$32,043	238	$55,880	351	$87,923
WHOLESALE	23	$24,664	80	$64,414	103	$89,078
MISC.	106	$175,958	67	$13,363	173	$189,321
* TOTAL *	346	$310,864	854	$525,002	1,200	$835,866

DELAWARE	MANCHESTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$441,889	51	$40,740	71	$482,629
BLDG. MTL.	25	$141,135	54	$106,050	79	$247,185
GEN. MDSE.	23	$201,462	20	$24,700	43	$226,162
FOOD			29	$30,714	29	$30,714
MOTOR VEH.	67	$135,477	62	$34,801	129	$170,278
APPAREL	39	$58,962			39	$58,962
HOME FURN.	25	$49,618	38	$25,015	63	$74,633
EAT DRINK	69	$109,245	104	$62,299	173	$171,544
SPECIALTY	149	$112,322	168	$37,830	317	$150,152
SERVICES	276	$81,546	449	$112,501	725	$194,047
WHOLESALE	88	$182,146	188	$289,241	276	$471,387
MISC.	122	$173,189	225	$118,169	328	$260,914
* TOTAL *	903	$1,686,991	1,369	$851,616	2,272	$2,538,607

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

DES MOINES	BURLINGTON*		WEST BURLINGTON		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	43	$1,460,500			24	$44,610
BLDG. MTL.	60	$163,979			49	$83,329
GEN. MDSE.	59	$1,732,918				
FOOD	108	$416,724			28	$65,285
MOTOR VEH.	177	$388,373	31	$80,557	101	$162,367
APPAREL	82	$196,626	73	$214,106		
HOME FURN.	159	$328,907	35	$91,690		
EAT DRINK	309	$907,874	49	$64,443	45	$40,945
SPECIALTY	595	$604,378	141	$232,856	295	$69,048
SERVICES	982	$698,699	194	$134,428	358	$75,083
WHOLESALE	251	$778,159	50	$208,393	94	$197,173
MISC.	348	$288,006	88	$534,470	261	$125,690
* TOTAL *	3,173	$7,965,143	661	$1,560,943	1,255	$863,530

DES MOINES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	67	$1,505,110
BLDG. MTL.	109	$247,308
GEN. MDSE.	59	$1,732,918
FOOD	136	$482,009
MOTOR VEH.	309	$631,297
APPAREL	155	$410,732
HOME FURN.	194	$420,597
EAT DRINK	403	$1,013,262
SPECIALTY	1,031	$906,282
SERVICES	1,534	$908,210
WHOLESALE	395	$1,183,725
MISC.	697	$948,166
* TOTAL *	5,089	$10,389,616

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

DICKINSON	SPIRIT LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	35	$394,284	104	$189,726	139	$584,010
BLDG. MTL.	20	$115,222	45	$65,258	65	$180,480
GEN. MDSE.	28	$191,064	29	$86,270	57	$277,334
FOOD			38	$50,101	38	$50,101
MOTOR VEH.	55	$117,577	94	$273,860	149	$391,437
APPAREL	27	$82,003	36	$33,608	63	$115,611
HOME FURN.	48	$45,502	69	$32,202	117	$77,704
EAT DRINK	69	$96,441	269	$354,295	338	$450,736
SPECIALTY	222	$208,874	416	$103,361	638	$312,235
SERVICES	271	$123,349	688	$441,215	959	$564,564
WHOLESALE	37	$46,268	114	$160,596	151	$206,864
MISC.	125	$200,798	311	$110,119	436	$310,917
* TOTAL *	937	$1,621,382	2,213	$1,900,611	3,150	$3,521,993

DUBUQUE	DUBUQUE*		DYERSVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	97	$2,052,456			89	$126,680
BLDG. MTL.	167	$747,611			62	$278,511
GEN. MDSE.	97	$3,156,890	25	$122,207	25	$36,888
FOOD	230	$989,241			44	$51,017
MOTOR VEH.	306	$737,831	45	$60,766	115	$225,469
APPAREL	265	$1,064,395	27	$28,896		
HOME FURN.	296	$626,722	35	$65,632	44	$39,795
EAT DRINK	697	$1,724,566	46	$80,718	218	$224,266
SPECIALTY	1,492	$1,262,445	104	$89,903	309	$101,731
SERVICES	2,093	$2,427,878	203	$165,198	699	$255,347
WHOLESALE	500	$1,371,616	53	$366,219	263	$351,946
MISC.	594	$687,576	88	$365,170	370	$122,466
* TOTAL *	6,834	$16,849,227	626	$1,344,709	2,238	$1,814,116

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

DUBUQUE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	186	$2,179,136
BLDG. MTL.	229	$1,026,122
GEN. MDSE.	147	$3,315,985
FOOD	274	$1,040,258
MOTOR VEH.	466	$1,024,066
APPAREL	292	$1,093,291
HOME FURN.	375	$732,149
EAT DRINK	961	$2,029,550
SPECIALTY	1,905	$1,454,079
SERVICES	2,995	$2,848,423
WHOLESALE	816	$2,089,781
MISC.	1,052	$1,175,212
* TOTAL *	9,698	$20,008,052

EMMET	ESTHERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	28	$638,266	44	$105,091	72	$743,357
BLDG. MTL.	24	$76,479	35	$40,706	59	$117,185
GEN. MDSE.	40	$230,827			40	$230,827
FOOD	24	$134,820			24	$134,820
MOTOR VEH.	63	$99,611	42	$13,506	105	$113,117
APPAREL	24	$64,943			24	$64,943
HOME FURN.	43	$57,208			43	$57,208
EAT DRINK	77	$138,669	64	$40,646	141	$179,315
SPECIALTY	208	$99,644	140	$34,492	348	$134,136
SERVICES	343	$137,838	227	$51,171	570	$189,009
WHOLESALE	82	$197,776	91	$100,719	173	$298,495
MISC.	133	$47,164	168	$90,990	301	$138,154
* TOTAL *	1,089	$1,923,245	811	$477,321	1,900	$2,400,566

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

FAYETTE	OELWEIN		WEST UNION*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$391,122	20	$204,810	102	$63,704
BLDG. MTL.	21	$44,176			57	$78,036
GEN. MDSE.	31	$202,144			38	$226,796
FOOD	31	$117,410	29	$85,859	37	$41,029
MOTOR VEH.	62	$132,669	57	$66,185	90	$65,442
APPAREL	56	$56,484				
HOME FURN.	46	$29,997	23	$78,586	26	$1,670
EAT DRINK	100	$145,849	50	$49,323	130	$78,191
SPECIALTY	213	$129,710	76	$45,903	246	$29,584
SERVICES	337	$281,211	129	$54,583	531	$137,698
WHOLESALE	79	$308,939	36	$107,819	201	$394,110
MISC.	98	$46,663	86	$117,885	232	$188,794
* TOTAL *	1,094	$1,886,374	506	$810,953	1,690	$1,305,054

FAYETTE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	142	$659,636
BLDG. MTL.	78	$122,212
GEN. MDSE.	69	$428,940
FOOD	97	$244,298
MOTOR VEH.	209	$264,296
APPAREL	56	$56,484
HOME FURN.	95	$110,253
EAT DRINK	280	$273,363
SPECIALTY	535	$205,197
SERVICES	997	$473,492
WHOLESALE	316	$810,868
MISC.	416	$353,342
* TOTAL *	3,290	$4,002,381

FLOYD	CHARLES CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	29	$441,292	54	$106,366	83	$547,658
BLDG. MTL.	21	$84,593	39	$45,840	60	$130,433
GEN. MDSE.	41	$382,445	32	$32,969	73	$415,414
FOOD	25	$193,388	37	$13,375	62	$206,763
MOTOR VEH.	84	$133,269	55	$39,407	139	$172,676
APPAREL	56	$86,279			56	$86,279
HOME FURN.	50	$65,342	27	$3,153	77	$68,495
EAT DRINK	91	$206,124	67	$38,633	158	$244,757
SPECIALTY	211	$140,558	213	$37,524	424	$178,082
SERVICES	474	$219,075	475	$79,962	949	$299,037
WHOLESALE	113	$198,793	129	$191,114	242	$389,907
MISC.	154	$80,850	193	$51,600	347	$132,450
* TOTAL *	1,349	$2,232,008	1,321	$639,943	2,670	$2,871,951

FRANKLIN	HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$454,646	61	$60,007	81	$514,653
BLDG. MTL.	27	$206,992	33	$18,528	60	$225,520
GEN. MDSE.						
FOOD	21	$62,030	26	$10,613	47	$72,643
MOTOR VEH.	55	$106,897	59	$42,881	114	$149,778
APPAREL	32	$24,407			32	$24,407
HOME FURN.	33	$18,450			33	$18,450
EAT DRINK	75	$88,544	41	$13,524	116	$102,068
SPECIALTY	148	$69,749	152	$28,775	300	$98,524
SERVICES	273	$134,597	216	$52,888	489	$187,485
WHOLESALE	102	$213,292	155	$276,907	257	$490,199
MISC.	119	$141,456	188	$136,255	307	$277,711
* TOTAL *	905	$1,521,060	931	$640,378	1,836	$2,161,438

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

FREMONT	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	59	$85,794
BLDG. MTL.	60	$64,482
GEN. MDSE.	42	$225,307
FOOD	33	$142,102
MOTOR VEH.	78	$70,606
APPAREL	21	$36,283
HOME FURN.	21	$16,316
EAT DRINK	129	$124,976
SPECIALTY	168	$43,184
SERVICES	418	$129,472
WHOLESALE	112	$170,057
MISC.	138	$59,385
* TOTAL *	1,279	$1,167,964

GREENE	JEFFERSON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$452,635	45	$54,379	67	$507,014
BLDG. MTL.	40	$84,337	31	$15,888	71	$100,225
GEN. MDSE.			25	$17,394	25	$17,394
FOOD			22	$19,845	22	$19,845
MOTOR VEH.	36	$57,453	66	$22,858	102	$80,311
APPAREL	34	$35,141			34	$35,141
HOME FURN.	49	$18,780			49	$18,780
EAT DRINK	51	$77,035	44	$25,151	95	$102,186
SPECIALTY	170	$90,242	102	$6,563	272	$96,805
SERVICES	275	$137,499	296	$56,816	571	$194,315
WHOLESALE	77	$124,842	94	$233,597	171	$358,439
MISC.	130	$231,000	126	$38,277	256	$269,277
* TOTAL *	884	$1,308,964	851	$490,768	1,735	$1,799,732

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

GRUNDY CLASS	GRUNDY CENTER* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	20	$225,511	61	$127,142	81	$352,653
BLDG. MTL.			35	$56,917	35	$56,917
GEN. MDSE.			32	$38,511	32	$38,511
FOOD			25	$44,937	25	$44,937
MOTOR VEH.	66	$84,038	82	$59,099	148	$143,137
APPAREL						
HOME FURN.	26	$99,601	64	$10,055	90	$109,656
EAT DRINK	32	$35,995	95	$76,950	127	$112,945
SPECIALTY	71	$39,389	221	$32,052	292	$71,441
SERVICES	144	$41,471	387	$95,168	531	$136,639
WHOLESALE	45	$132,219	168	$307,079	213	$439,298
MISC.	115	$114,256	195	$84,768	310	$199,024
* TOTAL *	519	$772,480	1,365	$932,678	1,884	$1,705,158

GUTHRIE CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	93	$472,646
BLDG. MTL.	58	$76,883
GEN. MDSE.	32	$58,465
FOOD	38	$83,618
MOTOR VEH.	95	$78,296
APPAREL	29	$24,548
HOME FURN.	36	$38,259
EAT DRINK	146	$155,626
SPECIALTY	256	$76,868
SERVICES	557	$120,424
WHOLESALE	155	$135,198
MISC.	202	$74,835
* TOTAL *	1,697	$1,395,666

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

HAMILTON	WEBSTER CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	36	$310,014	82	$184,107	118	$494,121
BLDG. MTL.	41	$84,005	50	$59,878	91	$143,883
GEN. MDSE.	39	$238,251			39	$238,251
FOOD	27	$124,250	26	$31,454	53	$155,704
MOTOR VEH.	65	$87,471	101	$109,448	166	$196,919
APPAREL	29	$210,173			29	$210,173
HOME FURN.	21	$42,385	35	$4,613	56	$46,998
EAT DRINK	96	$163,291	75	$85,804	171	$249,095
SPECIALTY	253	$197,154	215	$22,695	468	$219,849
SERVICES	380	$219,961	362	$121,600	742	$341,561
WHOLESALE	93	$90,339	165	$331,236	258	$421,575
MISC.	149	$69,486	173	$60,796	322	$130,282
* TOTAL *	1,229	$1,836,780	1,284	$1,011,631	2,513	$2,848,411

HANCOCK	GARNER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			60	$172,781	60	$172,781
BLDG. MTL.			73	$117,979	73	$117,979
GEN. MDSE.			25	$24,878	25	$24,878
FOOD	24	$43,994	30	$42,307	54	$86,301
MOTOR VEH.	29	$26,634	74	$45,078	103	$71,712
APPAREL			24	$16,471	24	$16,471
HOME FURN.			43	$19,127	43	$19,127
EAT DRINK	32	$23,681	72	$69,100	104	$92,781
SPECIALTY	56	$33,204	189	$87,125	245	$120,329
SERVICES	182	$95,014	464	$149,765	646	$244,779
WHOLESALE	59	$261,960	172	$229,084	231	$491,044
MISC.	86	$452,784	226	$68,215	275	$500,231
* TOTAL *	468	$937,271	1,415	$1,021,142	1,883	$1,958,413

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

HARDIN CLASS	IOWA FALLS NO. OF BUS.	COMPUTED TAX	ELDORA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES	28	$465,458			70	$117,425
BLDG. MTL.	32	$44,222			56	$338,026
GEN. MDSE.	33	$288,009			23	$34,281
FOOD	23	$144,873			41	$71,355
MOTOR VEH.	84	$100,483	44	$45,409	96	$77,212
APPAREL	44	$81,353	20	$17,207		
HOME FURN.	36	$57,143			58	$27,399
EAT DRINK	85	$138,177	35	$43,383	101	$65,009
SPECIALTY	211	$141,323	104	$30,203	316	$75,770
SERVICES	410	$172,302	179	$44,687	489	$117,296
WHOLESALE	72	$284,183	57	$68,962	203	$325,391
MISC.	140	$62,882	148	$377,946	282	$106,108
* TOTAL *	1,198	$1,980,408	587	$627,797	1,735	$1,355,272

HARDIN CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	98	$582,883
BLDG. MTL.	88	$382,248
GEN. MDSE.	56	$322,290
FOOD	64	$216,228
MOTOR VEH.	224	$223,104
APPAREL	64	$98,560
HOME FURN.	94	$84,542
EAT DRINK	221	$246,569
SPECIALTY	631	$247,296
SERVICES	1,078	$334,285
WHOLESALE	332	$678,536
MISC.	570	$546,936
* TOTAL *	3,520	$3,963,477

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

HARRISON	MISSOURI VALLEY		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			54	$167,151	54	$167,151
BLDG. MTL.			49	$95,330	49	$95,330
GEN. MDSE.			26	$27,369	26	$27,369
FOOD			45	$69,402	45	$69,402
MOTOR VEH.	50	$65,339	99	$72,859	149	$138,198
APPAREL						
HOME FURN.			28	$46,476	28	$46,476
EAT DRINK	59	$130,032	143	$96,002	202	$226,034
SPECIALTY	79	$28,564	219	$71,862	298	$100,426
SERVICES	176	$61,197	475	$112,341	651	$173,538
WHOLESALE	47	$196,361	188	$180,779	235	$377,140
MISC.	132	$396,784	163	$130,612	295	$527,396
* TOTAL *	543	$878,277	1,489	$1,070,183	2,032	$1,948,460

HENRY	MT PLEASANT*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	29	$924,326	66	$121,421	95	$1,045,747
BLDG. MTL.	24	$130,792	48	$126,588	72	$257,380
GEN. MDSE.	34	$434,986			34	$434,986
FOOD	24	$173,760	29	$36,637	53	$210,397
MOTOR VEH.	68	$94,566	121	$84,439	189	$179,005
APPAREL	32	$67,625			32	$67,625
HOME FURN.	42	$52,996	33	$73,189	75	$126,185
EAT DRINK	80	$202,480	59	$48,560	139	$251,040
SPECIALTY	215	$163,954	237	$67,367	452	$231,321
SERVICES	300	$133,811	447	$121,823	747	$255,634
WHOLESALE	87	$213,688	164	$227,508	251	$441,196
MISC.	159	$183,646	214	$138,209	373	$321,855
* TOTAL *	1,094	$2,776,630	1,418	$1,045,741	2,512	$3,822,371

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

HOWARD	CRESCO*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			30	$20,621	30	$20,621
BLDG. MTL.	21	$75,480	24	$28,881	45	$104,361
GEN. MDSE.						
FOOD	20	$101,641	27	$10,014	47	$111,655
MOTOR VEH.	61	$48,316	43	$38,169	104	$86,485
APPAREL	28	$36,856			28	$36,856
HOME FURN.	29	$28,551			29	$28,551
EAT DRINK	52	$42,931	88	$59,638	140	$102,569
SPECIALTY	100	$57,035	160	$24,124	260	$81,159
SERVICES	251	$83,999	262	$36,154	513	$120,153
WHOLESALE	73	$196,339	138	$172,491	211	$368,830
MISC.	141	$499,535	155	$131,119	296	$630,654
* TOTAL *	776	$1,170,683	927	$521,211	1,703	$1,691,894

HUMBOLDT	HUMBOLDT		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$403,621	61	$55,654	81	$459,275
BLDG. MTL.	34	$67,877	37	$22,081	71	$89,958
GEN. MDSE.	32	$163,992			32	$163,992
FOOD						
MOTOR VEH.	82	$137,596	54	$53,007	136	$190,603
APPAREL	37	$49,839			37	$49,839
HOME FURN.	27	$31,700			27	$31,700
EAT DRINK	68	$127,314	62	$34,928	130	$162,242
SPECIALTY	134	$74,438	149	$25,240	283	$99,678
SERVICES	220	$102,737	273	$51,437	493	$154,174
WHOLESALE	91	$218,201	86	$48,971	177	$267,172
MISC.	134	$244,529	141	$57,603	275	$302,132
* TOTAL *	879	$1,621,844	863	$348,921	1,742	$1,970,765

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

IDA CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	61	$415,433
BLDG. MTL.	35	$110,990
GEN. MDSE.		
FOOD	43	$112,763
MOTOR VEH.	110	$143,519
APPAREL	38	$25,957
HOME FURN.	44	$23,187
EAT DRINK	80	$75,237
SPECIALTY	233	$68,568
SERVICES	393	$116,526
WHOLESALE	154	$289,047
MISC.	182	$205,082
* TOTAL *	1,373	$1,586,309

IOWA CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	61	$495,801
BLDG. MTL.	63	$114,597
GEN. MDSE.	44	$93,847
FOOD	66	$183,352
MOTOR VEH.	149	$163,313
APPAREL	37	$35,467
HOME FURN.	64	$131,722
EAT DRINK	185	$541,803
SPECIALTY	424	$201,625
SERVICES	778	$453,088
WHOLESALE	231	$406,083
MISC.	290	$378,697
* TOTAL *	2,392	$3,199,395

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

JACKSON	MAQUOKETA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$333,335	84	$166,878	104	$500,213
BLDG. MTL.	28	$97,131	59	$135,501	87	$232,632
GEN. MDSE.	28	$247,041			28	$247,041
FOOD	24	$147,701	62	$42,045	86	$189,746
MOTOR VEH.	83	$140,125	89	$72,846	172	$212,971
APPAREL	44	$49,648	29	$18,271	73	$67,919
HOME FURN.	41	$50,923			41	$50,923
EAT DRINK	108	$158,135	179	$178,729	287	$336,864
SPECIALTY	163	$133,169	283	$113,459	446	$246,628
SERVICES	407	$140,424	655	$177,546	1,062	$317,970
WHOLESALE	54	$72,930	166	$309,267	220	$382,197
MISC.	118	$67,382	254	$87,153	372	$154,535
* TOTAL *	1,118	$1,637,944	1,860	$1,301,695	2,978	$2,939,639

JASPER	NEWTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	32	$623,618	89	$338,072	121	$961,690
BLDG. MTL.	52	$221,890	65	$186,740	117	$408,630
GEN. MDSE.	60	$686,988	28	$78,982	88	$765,970
FOOD	44	$435,137	53	$51,598	97	$486,735
MOTOR VEH.	141	$200,072	148	$223,802	289	$423,874
APPAREL	67	$124,835			67	$124,835
HOME FURN.	96	$266,001	40	$14,328	136	$280,329
EAT DRINK	167	$444,851	104	$60,221	271	$505,072
SPECIALTY	416	$327,611	378	$133,863	794	$461,474
SERVICES	687	$520,103	716	$228,713	1,403	$748,816
WHOLESALE	128	$208,291	267	$563,436	395	$771,727
MISC.	236	$215,129	320	$192,346	556	$407,475
* TOTAL *	2,126	$4,274,526	2,208	$2,072,101	4,334	$6,346,627

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

JEFFERSON	FAIRFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	27	$492,305	39	$8,386	66	$500,691
BLDG. MTL.	41	$153,893	29	$32,577	70	$186,470
GEN. MDSE.	26	$378,486			26	$378,486
FOOD	51	$215,054			51	$215,054
MOTOR VEH.	104	$191,521	29	$35,187	133	$226,708
APPAREL	72	$106,747			72	$106,747
HOME FURN.	74	$54,749			74	$54,749
EAT DRINK	123	$247,358	23	$14,982	146	$262,340
SPECIALTY	365	$289,113	87	$26,249	452	$315,362
SERVICES	496	$321,628	279	$51,159	775	$372,787
WHOLESALE	129	$210,658	79	$86,793	208	$297,451
MISC.	200	$165,432	154	$34,512	354	$199,944
* TOTAL *	1,708	$2,826,944	719	$289,845	2,427	$3,116,789

JOHNSON	IOWA CITY*		CORALVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	60	$2,149,377			47	$26,243
BLDG. MTL.	84	$364,562			64	$163,959
GEN. MDSE.	74	$2,214,092	22	$326,528	33	$42,976
FOOD	108	$1,079,902			42	$45,910
MOTOR VEH.	218	$597,460	83	$157,400	82	$86,152
APPAREL	255	$755,221				
HOME FURN.	251	$577,430	51	$168,917	59	$29,062
EAT DRINK	474	$2,209,679	145	$820,923	113	$224,581
SPECIALTY	1,100	$1,789,286	135	$145,343	428	$138,009
SERVICES	1,389	$2,030,622	384	$436,446	724	$260,633
WHOLESALE	266	$1,182,737	91	$267,297	200	$182,290
MISC.	515	$716,078	187	$797,354	326	$111,764
* TOTAL *	4,794	$15,666,446	1,098	$3,120,208	2,118	$1,311,574

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

JOHNSON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	107	$2,175,620
BLDG. MTL.	148	$528,516
GEN. MDSE.	129	$2,583,596
FOOD	150	$1,125,812
MOTOR VEH.	383	$841,012
APPAREL	255	$755,221
HOME FURN.	361	$775,409
EAT DRINK	732	$3,255,183
SPECIALTY	1,663	$2,072,638
SERVICES	2,497	$2,727,701
WHOLESALE	557	$1,632,324
MISC.	1,028	$1,625,196
* TOTAL *	8,010	$20,098,228

JONES	ANAMOSA*		MONTICELLO		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$759,205	20	$259,357	64	$50,691
BLDG. MTL.	20	$54,566	32	$59,798	45	$31,238
GEN. MDSE.			34	$117,324		
FOOD			26	$100,084	26	$15,104
MOTOR VEH.	71	$66,732	59	$84,550	81	$71,934
APPAREL	27	$14,174				
HOME FURN.			46	$41,533	46	$39,574
EAT DRINK	43	$58,425	61	$91,358	82	$65,980
SPECIALTY	107	$30,245	151	$82,426	237	$27,115
SERVICES	172	$67,667	223	$72,124	498	$91,709
WHOLESALE	38	$61,487	77	$207,392	173	$138,379
MISC.	112	$366,710	111	$263,111	257	$91,577
* TOTAL *	614	$1,479,211	840	$1,379,057	1,509	$623,301

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

JONES	COUNTY	TOTAL
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	108	$1,069,253
BLDG. MTL.	97	$145,602
GEN. MDSE.	34	$117,324
FOOD	52	$115,188
MOTOR VEH.	211	$223,216
APPAREL	27	$14,174
HOME FURN.	92	$81,107
EAT DRINK	186	$215,763
SPECIALTY	495	$139,786
SERVICES	893	$231,500
WHOLESALE	288	$407,258
MISC.	480	$721,398
* TOTAL *	2,963	$3,481,569

KEOKUK	COUNTY	TOTAL
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	71	$249,833
BLDG. MTL.	73	$85,179
GEN. MDSE.	20	$37,152
FOOD	55	$56,223
MOTOR VEH.	127	$115,083
APPAREL		
HOME FURN.	50	$51,654
EAT DRINK	135	$98,933
SPECIALTY	269	$62,306
SERVICES	680	$169,385
WHOLESALE	253	$339,217
MISC.	252	$118,546
* TOTAL *	1,985	$1,383,511

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

KOSSUTH	ALGONA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$257,637	116	$121,641	137	$379,278
BLDG. MTL.	32	$75,749	61	$61,520	93	$137,269
GEN. MDSE.	41	$369,554	25	$37,916	66	$407,470
FOOD	29	$163,766	49	$47,372	78	$211,138
MOTOR VEH.	78	$158,362	132	$136,180	210	$294,542
APPAREL	45	$78,202			45	$78,202
HOME FURN.	45	$62,939	48	$30,731	93	$93,670
EAT DRINK	91	$207,510	125	$67,330	216	$274,840
SPECIALTY	212	$181,591	298	$76,095	510	$257,686
SERVICES	365	$165,066	482	$127,918	847	$292,984
WHOLESALE	143	$714,712	259	$412,612	402	$1,127,324
MISC.	105	$91,967	249	$109,457	354	$201,424
* TOTAL *	1,207	$2,527,055	1,844	$1,228,772	3,051	$3,755,827

LEE	FT MADISON*		KEOKUK		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			45	$730,427	63	$124,724
BLDG. MTL.	34	$171,550	28	$152,056	47	$36,773
GEN. MDSE.	43	$401,463	42	$418,401		
FOOD	26	$114,251	40	$310,045	45	$180,651
MOTOR VEH.	117	$194,749	86	$237,973	121	$99,880
APPAREL	49	$70,283	55	$101,423		
HOME FURN.	68	$120,930	79	$114,335	42	$79,923
EAT DRINK	160	$270,367	199	$364,788	101	$89,876
SPECIALTY	268	$171,633	314	$526,651	284	$70,792
SERVICES	480	$259,894	601	$411,000	562	$207,841
WHOLESALE	68	$450,356	102	$235,807	221	$571,201
MISC.	157	$633,269	259	$350,104	301	$133,690
* TOTAL *	1,970	$2,858,745	1,850	$3,953,010	1,787	$1,595,351

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

LEE

CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	108	$855,151
BLDG. MTL.	109	$360,379
GEN. MDSE.	85	$819,864
FOOD	111	$604,947
MOTOR VEH.	324	$532,602
APPAREL	104	$171,706
HOME FURN.	189	$315,188
EAT DRINK	460	$725,031
SPECIALTY	866	$769,076
SERVICES	1,643	$878,735
WHOLESALE	391	$1,257,364
MISC.	717	$1,117,063
* TOTAL *	5,107	$8,407,106

LINN

CLASS	CEDAR RAPIDS* NO. OF BUS.	COMPUTED TAX	MARION NO. OF BUS.	COMPUTED TAX	HIAWATHA NO. OF BUS.	COMPUTED TAX
UTILITIES	106	$5,038,415	28	$923,393		
BLDG. MTL.	261	$2,346,411	42	$102,383		
GEN. MDSE.	215	$6,753,264	20	$65,366		
FOOD	268	$1,657,166	48	$385,196		
MOTOR VEH.	574	$1,675,140	126	$231,222	36	$11,743
APPAREL	543	$1,430,136	38	$45,111		
HOME FURN.	540	$1,668,856	85	$391,438		
EAT DRINK	1,148	$3,661,845	136	$465,381		
SPECIALTY	2,766	$4,908,899	437	$390,217	74	$5,006
SERVICES	4,055	$5,894,752	627	$390,817	136	$83,229
WHOLESALE	1,156	$5,583,652	166	$363,520	46	$272,986
MISC.	1,375	$2,446,882	292	$263,939	123	$149,705
* TOTAL *	13,007	$43,065,418	2,045	$4,017,983	415	$522,669

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

LINN	MT VERNON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			112	$109,239	246	$6,071,047
BLDG. MTL.			97	$278,553	400	$2,727,347
GEN. MDSE.			47	$73,838	282	$6,892,468
FOOD			52	$58,711	368	$2,101,073
MOTOR VEH.	25	$17,508	154	$246,717	915	$2,182,330
APPAREL			21	$1,783	602	$1,477,030
HOME FURN.			38	$4,458	663	$2,064,752
EAT DRINK	41	$70,856	190	$145,026	1,515	$4,343,108
SPECIALTY	92	$36,477	511	$120,019	3,880	$5,460,618
SERVICES	137	$57,116	860	$194,555	5,815	$6,620,469
WHOLESALE	30	$54,951	266	$225,906	1,664	$6,501,015
MISC.	113	$443,962	547	$305,981	2,450	$3,610,469
* TOTAL *	438	$680,870	2,895	$1,764,786	18,800	$50,051,726

LOUISA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	52	$126,660
BLDG. MTL.	37	$63,782
GEN. MDSE.	33	$71,321
FOOD		
MOTOR VEH.	93	$131,163
APPAREL	35	$10,895
HOME FURN.	44	$38,663
EAT DRINK	131	$167,265
SPECIALTY	243	$57,289
SERVICES	440	$94,941
WHOLESALE	119	$203,124
MISC.	175	$111,939
* TOTAL *	1,402	$1,077,042

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

LUCAS	CHARITON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$662,287	24	$8,761	45	$671,048
BLDG. MTL.	20	$51,733			20	$51,733
GEN. MDSE.	23	$178,080			23	$178,080
FOOD						
MOTOR VEH.	75	$97,679	31	$45,154	106	$142,833
APPAREL	28	$37,005			28	$37,005
HOME FURN.	28	$22,313			28	$22,313
EAT DRINK	60	$91,421	37	$26,255	97	$117,676
SPECIALTY	147	$58,604	79	$19,427	226	$78,031
SERVICES	305	$86,459	135	$21,111	440	$107,570
WHOLESALE	31	$47,580	66	$104,114	97	$151,694
MISC.	97	$180,783	89	$27,216	186	$207,999
* TOTAL *	835	$1,513,944	461	$252,038	1,296	$1,765,982

LYON	ROCK RAPIDS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			59	$53,837	59	$53,837
BLDG. MTL.			46	$62,766	46	$62,766
GEN. MDSE.						
FOOD			32	$33,870	32	$33,870
MOTOR VEH.	37	$28,627	104	$75,663	141	$104,290
APPAREL	20	$40,680			20	$40,680
HOME FURN.			34	$37,084	34	$37,084
EAT DRINK	44	$48,459	84	$69,298	128	$117,757
SPECIALTY	64	$70,295	201	$29,156	265	$99,451
SERVICES	137	$65,090	383	$76,792	520	$141,882
WHOLESALE	29	$70,151	188	$204,742	217	$274,893
MISC.	129	$324,529	197	$166,254	326	$490,783
* TOTAL *	460	$647,831	1,328	$809,462	1,788	$1,457,293

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

MADISON	WINTERSET*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			30	$37,113	30	$37,113
BLDG. MTL.	29	$82,214	22	$22,888	51	$105,102
GEN. MDSE.	37	$115,175			37	$115,175
FOOD						
MOTOR VEH.	48	$97,307	54	$38,484	102	$135,791
APPAREL	22	$33,740			22	$33,740
HOME FURN.	31	$20,186			31	$20,186
EAT DRINK	43	$47,967	39	$43,689	82	$91,656
SPECIALTY	107	$76,183	169	$22,236	276	$98,419
SERVICES	234	$119,191	254	$36,906	488	$156,097
WHOLESALE	44	$164,898	95	$65,557	139	$230,455
MISC.	95	$266,971	171	$68,710	266	$335,681
* TOTAL *	690	$1,023,832	834	$335,583	1,524	$1,359,415

MAHASKA	OSKALOOSA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	34	$745,153	52	$33,871	86	$779,024
BLDG. MTL.	52	$175,089	29	$46,075	81	$221,164
GEN. MDSE.	56	$690,847			56	$690,847
FOOD	45	$291,407			45	$291,407
MOTOR VEH.	127	$178,800	46	$18,860	173	$197,660
APPAREL	70	$114,582	29	$5,326	99	$119,908
HOME FURN.	68	$158,257			68	$158,257
EAT DRINK	173	$360,084	57	$23,994	230	$384,078
SPECIALTY	403	$292,404	218	$18,530	621	$310,934
SERVICES	544	$303,241	405	$124,126	949	$427,367
WHOLESALE	139	$440,810	139	$110,318	278	$551,128
MISC.	210	$244,144	248	$71,301	458	$315,445
* TOTAL *	1,921	$3,994,818	1,223	$452,401	3,144	$4,447,219

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

MARION	KNOXVILLE*		PELLA		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	32	$585,866			73	$122,435
BLDG. MTL.	28	$72,082	33	$232,848	47	$107,962
GEN. MDSE.	28	$256,146	32	$312,018	21	$57,894
FOOD	27	$163,014	32	$90,911	27	$25,551
MOTOR VEH.	76	$112,731	72	$123,132	96	$53,246
APPAREL	33	$49,497	47	$103,437		
HOME FURN.	49	$51,765	54	$138,460	27	$10,720
EAT DRINK	96	$207,492	62	$198,361	59	$51,955
SPECIALTY	174	$197,939	230	$212,963	224	$29,821
SERVICES	347	$239,029	278	$142,509	437	$99,551
WHOLESALE	80	$69,775	77	$148,114	158	$140,617
MISC.	71	$91,206	154	$381,757	141	$35,845
* TOTAL *	1,041	$2,096,542	1,071	$2,083,505	1,310	$735,597

MARION	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	105	$708,301
BLDG. MTL.	108	$412,892
GEN. MDSE.	81	$626,058
FOOD	86	$278,976
MOTOR VEH.	244	$289,109
APPAREL	80	$152,934
HOME FURN.	130	$200,945
EAT DRINK	217	$457,808
SPECIALTY	628	$440,223
SERVICES	1,062	$481,084
WHOLESALE	315	$358,506
MISC.	366	$508,808
* TOTAL *	3,422	$4,915,644

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

MARSHALL	MARSHALLTOWN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	26	$1,392,544	67	$57,422	93	$1,449,966
BLDG. MTL.	92	$379,625	37	$11,212	129	$390,837
GEN. MDSE.	75	$1,240,425	31	$45,630	106	$1,286,055
FOOD	65	$497,150	30	$18,354	95	$515,504
MOTOR VEH.	177	$310,627	87	$57,419	264	$368,046
APPAREL	128	$263,911			128	$263,911
HOME FURN.	155	$287,920	21	$28,810	176	$316,730
EAT DRINK	297	$728,642	78	$60,289	375	$788,931
SPECIALTY	613	$543,063	275	$40,197	888	$583,260
SERVICES	1,140	$718,086	426	$195,399	1,566	$913,485
WHOLESALE	219	$353,378	187	$235,134	406	$588,512
MISC.	300	$641,538	238	$64,220	538	$705,758
* TOTAL *	3,287	$7,356,909	1,477	$814,086	4,764	$8,170,995

MILLS	GLENWOOD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			44	$35,535	44	$35,535
BLDG. MTL.			34	$38,440	34	$38,440
GEN. MDSE.						
FOOD	20	$117,826	20	$20,899	40	$138,725
MOTOR VEH.	32	$77,931	44	$26,879	76	$104,810
APPAREL						
HOME FURN.						
EAT DRINK	53	$102,002	62	$39,949	115	$141,951
SPECIALTY	92	$47,162	136	$22,031	228	$69,193
SERVICES	198	$106,948	232	$67,727	430	$174,675
WHOLESALE	26	$50,353	91	$73,352	117	$123,705
MISC.	121	$534,430	135	$73,807	256	$608,237
* TOTAL *	542	$1,036,652	798	$398,619	1,340	$1,435,271

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

MITCHELL	OSAGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			40	$283,923	40	$283,923
BLDG. MTL.	34	$83,531	46	$43,915	80	$127,446
GEN. MDSE.	23	$56,632	20	$23,781	43	$80,413
FOOD	22	$33,872	25	$29,764	47	$63,636
MOTOR VEH.	48	$107,808	45	$51,306	93	$159,114
APPAREL	30	$37,228			30	$37,228
HOME FURN.	23	$29,148	23	$16,708	46	$45,856
EAT DRINK	46	$76,585	68	$58,009	114	$134,594
SPECIALTY	93	$36,757	162	$35,147	255	$71,904
SERVICES	202	$72,360	285	$76,265	487	$148,625
WHOLESALE	64	$149,957	130	$142,281	194	$292,238
MISC.	65	$160,857	143	$109,359	208	$270,216
* TOTAL *	650	$844,735	987	$870,458	1,637	$1,715,193

MONONA	ONAWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$198,002	61	$76,889	85	$274,891
BLDG. MTL.			45	$43,542	45	$43,542
GEN. MDSE.	21	$60,469			21	$60,469
FOOD			41	$43,394	41	$43,394
MOTOR VEH.	57	$87,290	70	$50,729	127	$138,019
APPAREL	22	$14,187			22	$14,187
HOME FURN.			28	$14,618	28	$14,618
EAT DRINK	32	$76,326	146	$83,239	178	$159,565
SPECIALTY	88	$68,799	174	$43,099	262	$111,898
SERVICES	179	$66,567	354	$104,704	533	$171,271
WHOLESALE	51	$226,642	160	$191,008	211	$417,650
MISC.	102	$138,712	120	$64,939	222	$203,651
* TOTAL *	576	$936,994	1,199	$716,161	1,775	$1,653,155

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

MONROE	ALBIA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$239,417			23	$239,417
BLDG. MTL.						
GEN. MDSE.	24	$92,692			24	$92,692
FOOD						
MOTOR VEH.	40	$59,624	25	$18,800	65	$78,424
APPAREL	26	$22,691			26	$22,691
HOME FURN.	26	$48,179			26	$48,179
EAT DRINK	56	$44,859			56	$44,859
SPECIALTY	111	$70,646	65	$15,966	176	$86,612
SERVICES	226	$101,224	151	$60,214	377	$161,438
WHOLESALE	41	$47,395	50	$39,188	91	$86,583
MISC.	107	$180,168	132	$102,342	239	$282,510
* TOTAL *	680	$906,895	423	$236,510	1,103	$1,143,405

MONTGOMERY	RED OAK*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	30	$525,673	30	$52,687	60	$578,360
BLDG. MTL.	30	$41,715	24	$2,820	54	$44,535
GEN. MDSE.	22	$300,678			22	$300,678
FOOD	21	$158,611	23	$23,978	44	$182,589
MOTOR VEH.	85	$150,676	28	$22,826	113	$173,502
APPAREL	30	$59,033			30	$59,033
HOME FURN.	29	$57,698			29	$57,698
EAT DRINK	88	$139,764	54	$25,219	142	$164,983
SPECIALTY	184	$157,165	165	$30,694	349	$187,859
SERVICES	333	$157,928	237	$78,671	570	$236,599
WHOLESALE	97	$242,722	108	$96,788	205	$339,510
MISC.	156	$132,952	139	$104,286	295	$237,238
* TOTAL *	1,105	$2,124,615	808	$437,969	1,913	$2,562,584

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

MUSCATINE CLASS	MUSCATINE* NO. OF BUS.	COMPUTED TAX	WEST LIBERTY NO. OF BUS.	COMPUTED TAX	WILTON NO. OF BUS.	COMPUTED TAX
UTILITIES	29	$1,096,865				
BLDG. MTL.	59	$248,219	23	$37,298		
GEN. MDSE.	51	$1,039,481				
FOOD	52	$384,459				
MOTOR VEH.	175	$271,744	20	$57,786	20	$13,197
APPAREL	91	$165,910				
HOME FURN.	127	$239,449	26	$8,514	20	$14,746
EAT DRINK	287	$640,963	39	$27,015	49	$28,410
SPECIALTY	577	$570,766	56	$20,296	60	$14,677
SERVICES	813	$632,513	138	$84,299	106	$35,941
WHOLESALE	120	$145,230	32	$63,998	43	$51,534
MISC.	345	$221,889	84	$143,049	112	$961,065
* TOTAL *	2,726	$5,657,488	413	$442,255	410	$1,119,570

MUSCATINE CLASS	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			29	$1,096,865
BLDG. MTL.	32	$28,334	114	$313,851
GEN. MDSE.	21	$20,786	72	$1,060,267
FOOD			52	$384,459
MOTOR VEH.	46	$39,826	261	$382,553
APPAREL			91	$165,910
HOME FURN.			173	$262,709
EAT DRINK	29	$28,281	399	$724,669
SPECIALTY	217	$13,761	910	$619,500
SERVICES	197	$41,411	1,254	$794,164
WHOLESALE	146	$180,559	341	$441,321
MISC.	223	$80,882	764	$1,406,885
* TOTAL *	911	$433,840	4,460	$7,653,153

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

OBRIEN	SHELDON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$402,615	55	$231,765	75	$634,380
BLDG. MTL.	38	$107,803	45	$42,924	83	$150,727
GEN. MDSE.			25	$30,642	25	$30,642
FOOD	21	$100,708	42	$63,032	63	$163,740
MOTOR VEH.	59	$86,825	105	$62,997	164	$149,822
APPAREL			27	$6,807	27	$6,807
HOME FURN.	37	$36,163	30	$27,188	67	$63,351
EAT DRINK	61	$120,327	153	$144,220	214	$264,547
SPECIALTY	140	$168,432	320	$82,018	460	$250,450
SERVICES	305	$103,173	576	$226,754	881	$329,927
WHOLESALE	106	$328,404	170	$181,530	276	$509,934
MISC.	133	$343,017	255	$86,795	388	$429,812
* TOTAL *	920	$1,797,467	1,803	$1,186,672	2,723	$2,984,139

OSCEOLA	SIBLEY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			22	$9,624	22	$9,624
BLDG. MTL.	25	$43,970	24	$14,654	49	$58,624
GEN. MDSE.						
FOOD			21	$12,398	21	$12,398
MOTOR VEH.	37	$38,331	29	$12,450	66	$50,781
APPAREL	26	$33,338			26	$33,338
HOME FURN.	28	$11,098			28	$11,098
EAT DRINK	34	$35,588	39	$29,195	73	$64,783
SPECIALTY	87	$71,187	111	$33,635	198	$104,822
SERVICES	168	$77,850	179	$30,269	347	$108,119
WHOLESALE	41	$65,810	97	$126,232	138	$192,042
MISC.	107	$287,409	97	$53,582	204	$340,991
* TOTAL *	553	$664,581	619	$322,039	1,172	$986,620

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

PAGE	CLARINDA*		SHENANDOAH		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					40	$15,314
BLDG. MTL.	31	$55,435	44	$112,233	24	$9,672
GEN. MDSE.	20	$166,172				
FOOD			23	$45,962		
MOTOR VEH.	60	$68,651	79	$84,959	50	$20,213
APPAREL	27	$43,904	56	$99,152		
HOME FURN.	24	$62,971	24	$36,207	24	$5,554
EAT DRINK	71	$118,466	57	$56,290	26	$12,773
SPECIALTY	154	$152,845	198	$165,399	119	$10,305
SERVICES	253	$99,902	372	$158,117	185	$46,661
WHOLESALE	74	$273,668	91	$164,856	74	$120,739
MISC.	123	$404,459	215	$563,647	130	$42,882
* TOTAL *	837	$1,446,473	1,159	$1,486,822	672	$284,113

PAGE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	40	$15,314
BLDG. MTL.	99	$177,340
GEN. MDSE.	20	$166,172
FOOD	23	$45,962
MOTOR VEH.	189	$173,823
APPAREL	83	$143,056
HOME FURN.	72	$104,732
EAT DRINK	154	$187,529
SPECIALTY	471	$328,549
SERVICES	810	$304,680
WHOLESALE	239	$559,263
MISC.	468	$1,010,988
* TOTAL *	2,668	$3,217,408

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

PALO ALTO	EMMETSBURG*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$151,554	63	$93,621	86	$245,175
BLDG. MTL.	20	$59,082	41	$73,500	61	$132,582
GEN. MDSE.	24	$81,124			24	$81,124
FOOD			25	$30,198	25	$30,198
MOTOR VEH.	43	$47,376	47	$29,131	90	$76,507
APPAREL						
HOME FURN.	21	$15,933			21	$15,933
EAT DRINK	50	$52,497	83	$51,299	133	$103,796
SPECIALTY	95	$56,973	158	$20,915	253	$77,888
SERVICES	230	$142,653	303	$66,003	533	$208,656
WHOLESALE	80	$50,366	96	$287,754	176	$338,120
MISC.	114	$138,502	156	$60,135	270	$198,637
* TOTAL *	700	$796,060	972	$712,556	1,672	$1,508,616

PLYMOUTH	LE MARS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	27	$525,778	64	$110,602	91	$636,380
BLDG. MTL.	33	$77,014	69	$140,349	102	$217,363
GEN. MDSE.	24	$286,784	25	$31,393	49	$318,177
FOOD	21	$208,159	44	$50,656	65	$258,815
MOTOR VEH.	64	$84,188	124	$154,905	188	$239,093
APPAREL	53	$93,709			53	$93,709
HOME FURN.	47	$56,042	37	$40,367	84	$96,409
EAT DRINK	116	$296,601	165	$115,545	281	$412,146
SPECIALTY	212	$187,228	279	$85,999	491	$273,227
SERVICES	416	$282,811	604	$172,864	1,020	$455,675
WHOLESALE	122	$278,271	176	$213,642	298	$491,913
MISC.	168	$75,142	244	$83,183	412	$158,325
* TOTAL *	1,303	$2,451,727	1,831	$1,199,505	3,134	$3,651,232

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

POCAHONTAS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	92	$271,960
BLDG. MTL.	57	$60,804
GEN. MDSE.	24	$35,221
FOOD	41	$96,686
MOTOR VEH.	138	$92,214
APPAREL	39	$24,357
HOME FURN.	72	$60,146
EAT DRINK	151	$97,992
SPECIALTY	277	$95,084
SERVICES	517	$137,370
WHOLESALE	193	$190,881
MISC.	252	$121,165
* TOTAL *	1,853	$1,283,880

POLK	DES MOINES*		WEST DES MOINES		URBANDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	233	$16,528,148	27	$99,482		
BLDG. MTL.	501	$5,406,387	59	$270,495		
GEN. MDSE.	329	$10,054,300	66	$3,345,292		
FOOD	530	$4,483,515	74	$614,039	25	$297,103
MOTOR VEH.	1,292	$4,362,510	95	$221,133		
APPAREL	801	$3,035,895	256	$1,407,042		
HOME FURN.	960	$4,092,354	162	$350,273	26	$19,335
EAT DRINK	2,275	$7,126,531	290	$1,309,642	76	$225,994
SPECIALTY	5,150	$8,122,216	916	$1,292,657	205	$136,708
SERVICES	8,454	$17,267,383	962	$1,544,788	297	$229,311
WHOLESALE	2,311	$13,318,632	280	$964,403	47	$155,557
MISC.	2,778	$6,603,153	313	$752,488	117	$696,569
* TOTAL *	25,614	$100,401,024	3,500	$12,171,734	793	$1,760,577

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

POLK	ALTOONA		ANKENY		CLIVE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.			47	$260,892		
GEN. MDSE.			26	$433,713		
FOOD			55	$338,919		
MOTOR VEH.			79	$334,509		
APPAREL	30	$11,836	35	$48,558		
HOME FURN.	23	$9,059	64	$42,726		
EAT DRINK	46	$273,214	118	$393,403	35	$226,726
SPECIALTY	152	$62,954	392	$289,476	28	$50,206
SERVICES	237	$569,861	520	$346,184	56	$99,808
WHOLESALE	49	$166,381	129	$245,702	21	$2,493
MISC.	129	$741,758	239	$339,903	36	$50,032
* TOTAL *	666	$1,835,063	1,704	$3,073,935	176	$429,265

POLK	JOHNSTON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			69	$92,016	329	$16,719,646
BLDG. MTL.			42	$172,156	660	$5,813,626
GEN. MDSE.			32	$100,070	451	$13,931,930
FOOD			29	$148,074	709	$5,812,795
MOTOR VEH.			59	$34,244	1,529	$4,893,696
APPAREL	30	$11,836			1,123	$4,503,331
HOME FURN.	23	$9,059	43	$18,473	1,297	$4,543,916
EAT DRINK	46	$273,214	77	$89,899	2,951	$9,743,452
SPECIALTY	152	$62,954	314	$61,357	7,236	$10,044,860
SERVICES	237	$569,861	544	$214,298	11,171	$20,333,656
WHOLESALE	49	$166,381	145	$389,409	3,026	$15,335,474
MISC.	129	$741,758	637	$692,588	4,318	$10,389,996
* TOTAL *	666	$1,835,063	1,928	$1,843,197	34,800	$122,066,378

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

POTTAWATTAMIE	COUNCIL BLUFFS*		CARTER LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	32	$1,844,625			122	$712,174
BLDG. MTL.	81	$186,662			98	$153,949
GEN. MDSE.	83	$1,760,527			28	$248,936
FOOD	139	$1,185,434			63	$101,224
MOTOR VEH.	326	$824,513	23	$35,302	216	$316,038
APPAREL	149	$366,830			31	$24,732
HOME FURN.	151	$558,277			48	$68,528
EAT DRINK	537	$1,983,384	31	$35,585	224	$290,639
SPECIALTY	930	$1,007,650	46	$17,697	486	$211,982
SERVICES	1,519	$1,371,924	59	$10,757	886	$373,430
WHOLESALE	300	$402,675	20	$5,858	240	$569,060
MISC.	467	$344,444	39	$96,704	337	$349,027
* TOTAL *	4,714	$11,836,945	218	$201,903	2,779	$3,419,719

POTTAWATTAMIE COUNTY TOTAL		
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	154	$2,556,799
BLDG. MTL.	179	$340,611
GEN. MDSE.	111	$2,009,463
FOOD	202	$1,286,658
MOTOR VEH.	565	$1,175,853
APPAREL	180	$391,562
HOME FURN.	199	$626,805
EAT DRINK	792	$2,309,608
SPECIALTY	1,462	$1,237,329
SERVICES	2,464	$1,756,111
WHOLESALE	560	$977,593
MISC.	843	$790,175
* TOTAL *	7,711	$15,458,567

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

POWESHIEK	GRINNELL		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$954,965	72	$361,450	96	$1,316,415
BLDG. MTL.	26	$96,849	42	$81,366	68	$178,215
GEN. MDSE.	34	$370,452	29	$35,311	63	$405,763
FOOD	36	$199,841	22	$48,981	58	$248,822
MOTOR VEH.	69	$126,366	113	$168,339	182	$294,705
APPAREL	72	$77,676			72	$77,675
HOME FURN.	24	$40,615	32	$29,972	56	$70,587
EAT DRINK	82	$171,912	115	$141,194	197	$313,106
SPECIALTY	200	$163,252	237	$49,236	437	$212,488
SERVICES	353	$189,928	439	$178,396	792	$368,324
WHOLESALE	119	$236,277	162	$321,551	281	$557,828
MISC.	115	$73,777	220	$187,632	335	$261,409
* TOTAL *	1,159	$2,701,910	1,483	$1,603,428	2,637	$4,305,338

RINGGOLD	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	49	$191,853
BLDG. MTL.	32	$39,542
GEN. MDSE.		
FOOD	25	$36,164
MOTOR VEH.	75	$92,826
APPAREL		
HOME FURN.		
EAT DRINK	49	$33,483
SPECIALTY	129	$27,053
SERVICES	328	$69,554
WHOLESALE	73	$100,182
MISC.	128	$113,567
* TOTAL *	888	$704,224

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

SAC	SAC CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$165,962	76	$118,701	96	$284,663
BLDG. MTL.			65	$83,124	65	$83,124
GEN. MDSE.			47	$52,848	47	$52,848
FOOD			34	$43,304	34	$43,304
MOTOR VEH.	53	$69,287	99	$114,608	152	$183,895
APPAREL			21	$7,472	21	$7,472
HOME FURN.	22	$9,520			22	$9,520
EAT DRINK	33	$35,570	106	$100,598	139	$136,168
SPECIALTY	92	$49,125	243	$83,289	335	$132,414
SERVICES	157	$45,749	469	$147,024	626	$192,773
WHOLESALE	50	$88,187	181	$217,799	231	$305,986
MISC.	115	$177,453	250	$111,924	365	$289,377
* TOTAL *	542	$640,853	1,591	$1,080,691	2,133	$1,721,544

SCOTT	DAVENPORT*		BETTENDORF		LE CLAIRE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	79	$4,266,933	26	$674,118		
BLDG. MTL.	187	$1,194,689	49	$413,540		
GEN. MDSE.	192	$4,189,791	45	$1,375,745		
FOOD	221	$1,228,706	81	$538,692		
MOTOR VEH.	503	$1,286,959	135	$231,457		
APPAREL	456	$1,383,400	96	$223,914		
HOME FURN.	443	$1,742,593	90	$227,046		
EAT DRINK	978	$3,031,823	223	$940,903	21	$27,909
SPECIALTY	2,114	$3,200,525	582	$609,435	95	$12,424
SERVICES	2,971	$3,226,970	776	$1,663,287	115	$20,676
WHOLESALE	812	$3,405,025	230	$879,794		
MISC.	1,127	$2,386,001	292	$450,416	93	$63,130
* TOTAL *	10,083	$30,543,415	2,625	$8,228,347	324	$124,139

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

SCOTT	ELDRIDGE		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			89	$80,673	194	$5,021,724
BLDG. MTL.	20	$82,707	60	$45,082	316	$1,736,018
GEN. MDSE.			34	$52,766	271	$5,618,302
FOOD			27	$46,259	329	$1,813,657
MOTOR VEH.			113	$356,560	751	$1,874,976
APPAREL					552	$1,607,314
HOME FURN.			40	$32,999	573	$2,002,638
EAT DRINK	39	$43,056	161	$310,219	1,422	$4,353,910
SPECIALTY	108	$44,460	455	$73,269	3,354	$3,940,113
SERVICES	157	$89,493	641	$227,236	4,660	$5,227,662
WHOLESALE	63	$244,249	182	$230,449	1,287	$4,759,517
MISC.	101	$237,412	454	$248,357	2,067	$3,385,316
* TOTAL *	488	$741,377	2,256	$1,703,869	15,776	$41,341,147

SHELBY	HARLAN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			66	$39,516	66	$39,516
BLDG. MTL.	48	$62,416	45	$41,265	93	$103,681
GEN. MDSE.	28	$172,315			28	$172,315
FOOD	25	$147,286	25	$7,161	50	$154,447
MOTOR VEH.	63	$128,714	73	$54,528	136	$183,242
APPAREL	38	$56,206			38	$56,206
HOME FURN.	44	$51,326	23	$7,258	67	$58,584
EAT DRINK	76	$128,004	97	$73,783	173	$201,787
SPECIALTY	193	$148,818	162	$47,255	355	$196,073
SERVICES	305	$139,821	382	$71,551	687	$211,372
WHOLESALE	88	$155,149	152	$164,840	240	$319,989
MISC.	133	$512,574	209	$69,227	342	$581,801
* TOTAL *	1,041	$1,702,629	1,234	$576,384	2,275	$2,279,013

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

SIOUX	HAWARDEN		ORANGE CITY*		ROCK VALLEY	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			24	$255,044	24	$204,567
BLDG. MTL.			23	$61,149	30	$67,271
GEN. MDSE.						
FOOD						
MOTOR VEH.	32	$40,952	40	$118,610	30	$50,534
APPAREL	25	$26,908	28	$42,283		
HOME FURN.			46	$59,727	20	$24,175
EAT DRINK	52	$53,121	24	$40,197	29	$34,752
SPECIALTY	73	$32,391	117	$56,033	83	$35,149
SERVICES	181	$55,836	186	$55,443	188	$104,778
WHOLESALE	44	$89,008	57	$183,878	48	$120,311
MISC.	113	$212,543	104	$130,107	99	$115,475
* TOTAL *	520	$510,759	649	$1,002,471	551	$757,012

SIOUX	SIOUX CENTER		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			76	$84,923	124	$544,534
BLDG. MTL.	55	$130,079	47	$40,258	155	$298,757
GEN. MDSE.			23	$19,920	23	$19,920
FOOD			37	$27,051	37	$27,051
MOTOR VEH.	52	$124,695	86	$129,041	240	$463,832
APPAREL					53	$69,191
HOME FURN.	49	$56,427	53	$60,082	168	$200,411
EAT DRINK	36	$82,091	80	$61,663	221	$271,824
SPECIALTY	157	$142,705	300	$38,766	730	$305,044
SERVICES	265	$91,069	628	$117,125	1,448	$429,251
WHOLESALE	79	$231,646	285	$382,900	513	$1,007,743
MISC.	208	$338,693	298	$205,296	822	$1,002,114
* TOTAL *	901	$1,197,405	1,913	$1,167,025	4,534	$4,634,672

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

STORY	AMES		NEVADA*		STORY CITY	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$1,325,076				
BLDG. MTL.	65	$345,447	20	$67,608		
GEN. MDSE.	94	$2,341,319				
FOOD	102	$666,166	23	$93,556		
MOTOR VEH.	180	$413,351	47	$80,650	41	$47,393
APPAREL	198	$570,668				
HOME FURN.	184	$477,788	31	$48,263	20	$11,064
EAT DRINK	396	$1,433,438	37	$59,393	27	$60,257
SPECIALTY	935	$1,024,028	141	$70,769	104	$47,363
SERVICES	1,132	$1,647,303	276	$141,206	129	$49,592
WHOLESALE	272	$355,148	74	$341,204	31	$79,720
MISC.	400	$405,027	144	$574,667	116	$237,540
* TOTAL *	3,983	$11,004,759	793	$1,477,316	468	$532,929

STORY	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	100	$143,471	125	$1,468,547
BLDG. MTL.	79	$69,491	164	$482,546
GEN. MDSE.	31	$54,854	125	$2,396,173
FOOD	48	$55,640	173	$815,362
MOTOR VEH.	95	$71,955	363	$613,349
APPAREL			198	$570,668
HOME FURN.	48	$68,276	283	$605,391
EAT DRINK	144	$134,438	604	$1,687,526
SPECIALTY	472	$244,955	1,652	$1,387,115
SERVICES	621	$268,834	2,158	$2,106,935
WHOLESALE	227	$120,724	604	$896,796
MISC.	325	$151,742	985	$1,368,976
* TOTAL *	2,190	$1,384,380	7,434	$14,399,384

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

TAMA CLASS	TAMA NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			63	$557,632	63	$557,632
BLDG. MTL.			85	$111,963	85	$111,963
GEN. MDSE.			37	$159,623	37	$159,623
FOOD			63	$222,936	63	$222,936
MOTOR VEH.	35	$38,278	143	$108,075	178	$146,353
APPAREL			31	$24,019	31	$24,019
HOME FURN.	20	$34,151	58	$36,417	78	$70,568
EAT DRINK	34	$38,170	177	$178,474	211	$216,644
SPECIALTY	71	$42,603	272	$49,986	343	$92,589
SERVICES	151	$40,155	671	$177,651	822	$217,806
WHOLESALE	48	$301,176	254	$360,069	302	$661,245
MISC.	128	$211,760	219	$135,971	347	$347,731
* TOTAL *	487	$706,293	2,073	$2,122,816	2,560	$2,829,109

TAYLOR CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	71	$76,550
BLDG. MTL.	61	$55,107
GEN. MDSE.	21	$35,147
FOOD	33	$48,088
MOTOR VEH.	69	$49,811
APPAREL	24	$24,724
HOME FURN.	21	$2,123
EAT DRINK	76	$58,753
SPECIALTY	223	$48,473
SERVICES	388	$84,542
WHOLESALE	108	$178,478
MISC.	129	$18,165
* TOTAL *	1,224	$679,961

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

UNION	CRESTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	26	$407,155	34	$33,404	60	$440,559
BLDG. MTL.			20	$20,013	20	$20,013
GEN. MDSE.	31	$379,737			31	$379,737
FOOD	35	$262,302			35	$262,302
MOTOR VEH.	81	$124,604	44	$19,718	125	$144,322
APPAREL	33	$46,210			33	$46,210
HOME FURN.	44	$71,828			44	$71,828
EAT DRINK	101	$230,821	37	$19,131	138	$249,952
SPECIALTY	234	$209,367	117	$7,116	351	$216,483
SERVICES	417	$213,717	141	$46,534	558	$260,251
WHOLESALE	47	$111,007	57	$25,002	104	$136,009
MISC.	175	$164,834	110	$46,424	285	$211,258
* TOTAL *	1,224	$2,221,582	560	$217,342	1,784	$2,438,924

VAN BUREN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	71	$46,608
BLDG. MTL.	25	$39,139
GEN. MDSE.	53	$32,009
FOOD	52	$51,880
MOTOR VEH.	91	$34,021
APPAREL		
HOME FURN.	39	$18,100
EAT DRINK	89	$53,975
SPECIALTY	254	$45,067
SERVICES	462	$71,252
WHOLESALE	135	$60,573
MISC.	186	$110,453
* TOTAL *	1,457	$563,077

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

WAPELLO	OTTUMWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	41	$1,057,873	67	$28,701	108	$1,086,574
BLDG. MTL.	60	$452,238	46	$50,643	106	$502,881
GEN. MDSE.	45	$1,116,840			45	$1,116,840
FOOD	64	$519,895	25	$14,243	89	$534,138
MOTOR VEH.	211	$336,024	85	$71,340	296	$407,364
APPAREL	91	$160,983			91	$160,983
HOME FURN.	136	$255,625	23	$1,837	159	$257,462
EAT DRINK	268	$598,194	58	$35,773	326	$633,967
SPECIALTY	683	$598,509	250	$19,950	933	$618,459
SERVICES	1,158	$670,584	411	$83,327	1,569	$753,911
WHOLESALE	173	$396,404	91	$111,406	264	$507,810
MISC.	314	$245,797	181	$47,263	495	$293,060
* TOTAL *	3,244	$6,408,966	1,237	$464,483	4,481	$6,873,449

WARREN	INDIANOLA*		CARLISLE		NORWALK	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	23	$77,680				
GEN. MDSE.	26	$256,787				
FOOD	22	$261,851				
MOTOR VEH.	92	$211,042	25	$54,775		
APPAREL	37	$53,594				
HOME FURN.	42	$47,649				
EAT DRINK	100	$260,550	23	$21,015		
SPECIALTY	309	$110,743	35	$7,847	101	$16,256
SERVICES	506	$214,603	155	$34,023	135	$37,990
WHOLESALE	98	$218,855				
MISC.	150	$375,378	84	$155,944	104	$161,072
* TOTAL *	1,405	$2,088,732	322	$273,604	340	$215,318

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

WARREN	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	46	$18,345	46	$18,345
BLDG. MTL.	32	$51,898	55	$129,578
GEN. MDSE.			26	$256,787
FOOD	28	$26,637	50	$288,488
MOTOR VEH.	67	$53,074	184	$318,891
APPAREL			37	$53,594
HOME FURN.	29	$4,853	71	$52,502
EAT DRINK	64	$32,212	187	$313,777
SPECIALTY	298	$29,374	743	$164,220
SERVICES	436	$130,859	1,232	$417,975
WHOLESALE	111	$82,560	209	$301,415
MISC.	217	$74,948	555	$767,342
* TOTAL *	1,328	$504,760	3,395	$3,082,414

WASHINGTON	WASHINGTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			82	$133,730	82	$133,730
BLDG. MTL.	36	$122,710	52	$88,224	88	$210,934
GEN. MDSE.	26	$253,793	33	$58,921	59	$312,714
FOOD	30	$187,548	39	$54,731	69	$242,279
MOTOR VEH.	81	$94,382	98	$101,179	179	$195,561
APPAREL	40	$113,814			40	$113,814
HOME FURN.	63	$75,974	45	$23,041	108	$99,015
EAT DRINK	88	$149,705	106	$119,068	194	$268,773
SPECIALTY	253	$130,614	338	$118,072	591	$248,686
SERVICES	359	$174,650	671	$197,729	1,030	$372,379
WHOLESALE	137	$400,678	211	$341,619	348	$742,297
MISC.	169	$439,893	319	$198,225	488	$638,118
* TOTAL *	1,282	$2,143,761	1,994	$1,434,539	3,276	$3,578,300

WAYNE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	54	$126,133
BLDG. MTL.	50	$68,463
GEN. MDSE.		
FOOD	42	$63,794
MOTOR VEH.	95	$90,517
APPAREL		
HOME FURN.	28	$14,017
EAT DRINK	81	$48,607
SPECIALTY	254	$51,902
SERVICES	388	$80,706
WHOLESALE	146	$101,538
MISC.	183	$84,795
* TOTAL *	1,321	$730,472

WEBSTER	FT DODGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	47	$1,232,170	129	$232,507	176	$1,464,677
BLDG. MTL.	89	$486,220	65	$51,187	154	$537,407
GEN. MDSE.	84	$2,074,928	27	$42,332	111	$2,117,260
FOOD	56	$458,902	70	$61,344	126	$520,246
MOTOR VEH.	196	$454,103	77	$117,457	273	$571,560
APPAREL	165	$383,600			165	$383,600
HOME FURN.	143	$384,159	56	$8,727	199	$392,886
EAT DRINK	365	$871,903	124	$101,160	489	$973,063
SPECIALTY	571	$588,539	266	$39,850	837	$628,389
SERVICES	1,187	$768,939	682	$218,322	1,869	$987,261
WHOLESALE	325	$1,017,517	206	$358,181	531	$1,375,698
MISC.	370	$498,124	354	$190,065	724	$688,189
* TOTAL *	3,598	$9,219,104	2,056	$1,421,132	5,654	$10,640,236

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

WINNEBAGO	FOREST CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			46	$232,489	46	$232,489
BLDG. MTL.	25	$38,130	41	$59,976	66	$98,106
GEN. MDSE.			23	$110,318	23	$110,318
FOOD	35	$96,301	35	$47,946	70	$144,247
MOTOR VEH.	48	$54,595	76	$88,158	124	$142,753
APPAREL			24	$14,698	24	$14,698
HOME FURN.	30	$35,561	40	$48,372	70	$83,933
EAT DRINK	36	$64,700	78	$85,738	114	$150,438
SPECIALTY	115	$35,654	194	$101,290	309	$136,944
SERVICES	194	$79,086	408	$233,697	602	$312,783
WHOLESALE	42	$28,202	149	$204,043	191	$232,245
MISC.	65	$193,263	187	$155,409	252	$348,672
* TOTAL *	590	$625,492	1,301	$1,382,134	1,891	$2,007,626

WINNESHIEK	DECORAH*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	28	$356,141	79	$115,108	107	$471,249
BLDG. MTL.	32	$94,534	44	$83,552	76	$178,086
GEN. MDSE.	27	$506,442			27	$506,442
FOOD	33	$158,667	50	$48,692	83	$207,359
MOTOR VEH.	78	$107,261	83	$71,321	161	$178,582
APPAREL	64	$153,296			64	$153,296
HOME FURN.	68	$99,611	27	$35,768	95	$135,379
EAT DRINK	134	$252,576	125	$73,794	259	$326,370
SPECIALTY	272	$268,846	223	$16,973	495	$285,819
SERVICES	369	$247,156	506	$158,050	875	$405,206
WHOLESALE	88	$169,969	150	$236,894	238	$406,863
MISC.	134	$177,609	236	$142,407	370	$320,016
* TOTAL *	1,327	$2,592,108	1,523	$982,559	2,850	$3,574,667

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

WOODBURY	SIOUX CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	71	$2,981,693	97	$413,703	168	$3,395,396
BLDG. MTL.	170	$1,204,076	94	$126,715	264	$1,330,791
GEN. MDSE.	85	$3,665,041	30	$67,554	115	$3,732,595
FOOD	213	$1,697,284	59	$42,411	272	$1,739,695
MOTOR VEH.	440	$1,037,599	149	$175,348	589	$1,212,947
APPAREL	333	$1,497,123			333	$1,497,123
HOME FURN.	295	$799,654	46	$16,059	341	$815,713
EAT DRINK	851	$2,073,211	169	$146,370	1,020	$2,219,581
SPECIALTY	1,440	$1,746,291	309	$84,186	1,749	$1,830,477
SERVICES	2,644	$2,531,355	647	$139,357	3,291	$2,670,712
WHOLESALE	818	$2,675,106	209	$175,352	1,027	$2,850,458
MISC.	915	$1,810,917	356	$124,231	1,271	$1,935,148
* TOTAL *	8,275	$23,719,350	2,165	$1,511,286	10,440	$25,230,636

WORTH	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	51	$321,200
BLDG. MTL.	53	$72,971
GEN. MDSE.	33	$31,127
FOOD	25	$43,434
MOTOR VEH.	59	$32,316
APPAREL		
HOME FURN.	42	$21,474
EAT DRINK	89	$59,113
SPECIALTY	201	$42,673
SERVICES	324	$89,287
WHOLESALE	144	$206,801
MISC.	172	$43,983
* TOTAL *	1,193	$964,384

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

WRIGHT	CLARION*		EAGLE GROVE		BELMOND	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			20	$44,454	20	$143,971
BLDG. MTL.	36	$58,722	23	$40,096		
GEN. MDSE.						
FOOD						
MOTOR VEH.	48	$47,701	43	$62,474	29	$23,452
APPAREL	20	$17,141				
HOME FURN.			26	$30,588	24	$25,733
EAT DRINK	45	$40,217	37	$33,407	32	$52,066
SPECIALTY	96	$43,772	71	$35,334	68	$53,367
SERVICES	222	$150,842	175	$212,702	180	$51,373
WHOLESALE	53	$49,071	32	$69,709	54	$96,823
MISC.	91	$272,648	108	$202,716	98	$193,768
* TOTAL *	611	$680,114	535	$731,480	505	$640,553

WRIGHT	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	42	$27,268	82	$215,693
BLDG. MTL.			59	$98,818
GEN. MDSE.				
FOOD				
MOTOR VEH.	47	$46,748	167	$180,375
APPAREL			20	$17,141
HOME FURN.			50	$56,321
EAT DRINK	50	$24,715	164	$150,405
SPECIALTY	128	$74,973	363	$207,446
SERVICES	228	$45,527	805	$460,444
WHOLESALE	108	$89,735	247	$305,338
MISC.	158	$206,080	455	$875,212
* TOTAL *	761	$515,046	2,412	$2,567,193
LATE FILERS	21,131	$7,467,538		
* GRAND TOTAL *	375,315	$623,226,261		

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1987

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
NON-RESIDENTS	245	$12,986,210	$507,612	.08
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	3,140	$559,513,338	$22,375,672	3.55
ELECTRIC AND GAS UTILITIES	2,311	$1,648,534,840	$65,939,965	10.47
WATER AND SANITATION UTILITIES	2,632	$115,801,991	$4,647,096	.74
TRANSPORTATION COMPANIES	1,374	$39,516,059	$1,614,596	.26
* GROUP TOTALS *	9,457	$2,363,366,228	$94,577,329	15.02
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	3,719	$519,555,683	$20,780,208	3.30
PAINT AND GLASS STORES	851	$44,085,968	$1,763,148	.28
HARDWARE STORES	3,027	$197,652,958	$7,905,153	1.26
GARDEN SUPPLY STORES	1,852	$47,875,953	$1,915,002	.30
MOBILE HOME DEALERS	252	$1,057,004	$42,284	.01
* GROUP TOTALS *	9,701	$810,227,566	$32,405,795	5.15
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	1,319	$1,134,954,368	$45,398,093	7.21
VARIETY STORES	1,171	$449,056,292	$17,962,174	2.85
MISCELLANEOUS GENERAL MERCHANDISE STORES	3,945	$334,486,636	$13,387,865	2.13
* GROUP TOTALS *	6,435	$1,918,497,296	$76,748,132	12.19

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1987

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
		FOOD DEALERS GROUP		
GROCERY STORES	5,530	$873,511,460	$35,015,322	5.56
MEAT AND FISH MARKETS	196	$544,159	$21,758	.00
FRUIT AND VEGETABLE MARKETS	53	$627,058	$25,079	.00
CONFECTIONERY STORES	453	$7,938,850	$317,306	.05
DAIRY PRODUCT STORES	295	$6,986,746	$279,139	.04
BAKERIES	603	$6,263,164	$250,528	.04
MISCELLANEOUS FOOD STORES	935	$5,964,952	$238,544	.04
* GROUP TOTALS *	8,065	$901,836,389	$36,147,676	5.74
		MOTOR VEHICLE GROUP		
AUTOMOBILE DEALERS	3,441	$210,098,523	$8,704,807	1.38
AUTOMOTIVE PARTS	4,956	$264,105,669	$10,564,161	1.68
GAS STATIONS	10,336	$314,389,563	$12,573,570	2.00
RECREATIONAL VEHICLES	2,003	$60,772,573	$2,430,856	.39
* GROUP TOTALS *	20,736	$849,366,328	$34,273,394	5.44
		APPAREL GROUP		
MEN S AND BOY S APPAREL STORES	790	$65,484,607	$2,618,947	.42
WOMEN S APPAREL STORES	3,125	$195,739,136	$7,829,240	1.24
FAMILY AND CHILDREN S APPAREL STORES	1,782	$106,881,672	$4,274,170	.68

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SHOE STORES	1,929	$110,122,855	$4,402,977	.70
OTHER APPAREL STORES	1,163	$32,891,194	$1,314,873	.21
* GROUP TOTALS *	8,789	$511,119,464	$20,440,207	3.25
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	2,643	$208,116,699	$8,322,774	1.32
HOME FURNISHING STORES	2,302	$66,449,756	$2,657,007	.42
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	6,632	$271,664,356	$10,864,905	1.73
* GROUP TOTALS *	11,577	$546,230,811	$21,844,686	3.47
EATING AND DRINKING PLACES GROUP				
EATING PLACES	18,763	$1,177,359,895	$47,072,644	7.48
DRINKING PLACES	9,288	$235,954,988	$9,429,018	1.50
* GROUP TOTALS *	28,051	$1,413,314,883	$56,501,662	8.97
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	2,881	$212,130,501	$8,484,746	1.35
LIQUOR STORES	776	$59,244,204	$2,369,787	.38
USED MERCHANDISE STORES	8,216	$57,404,443	$2,295,982	.36
SPORTING GOODS STORES	6,591	$82,673,857	$3,305,542	.52
BOOKS AND STATIONERY STORES	2,030	$64,992,809	$2,598,937	.41
JEWELRY STORES	2,390	$97,142,718	$3,885,444	.62

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1987

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HOBBY AND TOY STORES	10,519	$47,962,792	$1,918,287	.30
GIFT AND NOVELTY SHOPS	3,423	$61,528,088	$2,459,828	.39
MAIL ORDER STORES	1,043	$32,035,492	$1,281,407	.20
VENDING MACHINES	1,022	$45,471,129	$1,817,262	.29
DIRECT SELLING	6,732	$46,183,341	$1,847,280	.29
FUEL AND ICE DEALERS	1,392	$50,888,170	$2,035,519	.32
FLORISTS	2,753	$52,566,060	$2,101,571	.33
OTHER SPECIALTY SHOPS	15,433	$314,586,146	$12,577,794	2.00
* GROUP TOTALS *	65,201	$1,224,809,700	$48,979,386	7.78
SERVICES GROUP				
FINANCE, INSURANCE AND REAL ESTATE	3,696	$74,879,157	$2,994,549	.48
HOTELS AND OTHER LODGING PLACES	3,108	$229,360,501	$9,173,355	1.46
LAUNDRY AND CLEANING	4,250	$84,943,998	$3,396,123	.54
PHOTOGRAPHIC STUDIOS	2,779	$33,802,771	$1,351,201	.21
BEAUTY SHOPS	20,735	$114,178,680	$4,564,870	.73
BARBER SHOPS	4,571	$26,697,129	$1,067,246	.17
SHOE REPAIR SHOPS	561	$3,933,892	$157,346	.02
FUNERAL HOMES	1,764	$47,179,604	$1,887,127	.30
OTHER PERSONAL SERVICES	2,988	$21,268,475	$850,324	.14
BUILDING MAINTENANCE	2,297	$23,768,525	$950,600	.15
EMPLOYMENT AGENCIES	303	$11,009,085	$440,364	.07

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1987

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
OTHER BUSINESS SERVICES	7,836	$232,497,041	$9,299,943	1.48
AUTOMOBILE RENTAL AND STORAGE	692	$38,483,976	$1,539,360	.24
AUTOMOBILE REPAIR AND SERVICES	18,836	$292,084,839	$11,678,928	1.85
ELECTRICAL REPAIR	4,291	$63,846,442	$2,553,214	.41
WATCH, JEWELRY REPAIR	214	$1,289,587	$51,580	.01
FURNITURE REPAIR	3,417	$9,835,840	$393,345	.06
MISCELLANEOUS REPAIR	13,579	$178,903,257	$7,133,182	1.13
MOTION PICTURE THEATRES	757	$36,370,894	$1,454,770	.23
AMUSEMENT PARKS AND SERVICES	8,304	$185,101,626	$7,400,109	1.18
EDUCATION INSTITUTIONS	994	$28,755,660	$1,149,997	.18
OTHER SERVICES	4,849	$201,283,169	$8,050,056	1.28
* GROUP TOTALS *	110,821	$1,939,474,148	$77,537,589	12.31

WHOLESALE GOODS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MOTOR VEHICLE	1,396	$58,890,408	$2,355,615	.37
FURNITURE AND HOME FURNISHINGS	130	$5,473,617	$218,946	.03
CONSTRUCTION MATERIALS	5,889	$426,650,591	$17,053,032	2.71
FARM AND CONSTRUCTION MACHINERY	12,162	$953,852,762	$38,161,181	6.06
MISCELLANEOUS DURABLE GOODS	1,275	$50,528,130	$2,021,095	.32
APPAREL, PIECE GOODS	97	$4,669,257	$186,769	.03

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1987

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
GROCERIES AND FARM PRODUCTS	1,137	$59,384,073	$2,376,917	.38
MISCELLANEOUS NONDURABLE GOODS	10,111	$342,113,297	$13,685,491	2.17
* GROUP TOTALS *	32,197	$1,901,562,135	$76,059,046	12.08

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
AGRICULTURE PRODUCTION AND SERVICES	4,855	$56,532,307	$2,263,660	.36
MINING	346	$27,074,864	$1,083,024	.17
GENERAL CONTRACTORS	4,953	$83,820,350	$3,352,660	.53
PLUMBING AND HEATING CONTRACTORS	6,165	$132,502,509	$5,303,326	.84
PAINTING CONTRACTORS	2,795	$19,560,547	$782,413	.12
ELECTRICAL CONTRACTORS	4,301	$92,856,447	$3,720,749	.59
CARPENTRY CONTRACTORS	2,994	$27,446,683	$1,097,820	.17
OTHER SPECIAL TRADE CONTRACTORS	3,948	$79,873,990	$3,194,839	.51
FOOD MANUFACTURERS	959	$18,539,546	$741,927	.12
APPAREL AND TEXTILE MANUFACTURERS	195	$6,678,940	$267,153	.04
FURNITURE, WOOD AND PAPER MANUFACTURERS	1,082	$33,262,003	$1,329,939	.21
PUBLISHERS OF BOOKS AND NEWSPAPERS	852	$12,733,470	$509,265	.08
COMMERCIAL PRINTERS	2,499	$108,610,183	$4,344,346	.69
NONMETALLIC PRODUCT MANUFACTURERS	1,463	$66,396,591	$2,658,455	.42

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1987

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	2,791	$158,103,315	$6,324,114	1.00
MISCELLANEOUS MANUFACTURERS	651	$19,397,318	$775,889	.12
TEMPORARY RETAILERS	2,060	$65,934,654	$1,986,630	.32
* GROUP TOTALS *	42,909	$1,009,323,717	$39,736,209	6.31
* LATE FILERS *	21,131	$186,688,693	$7,467,538	1.19
** GRAND TOTAL **	375,315	$15,588,803,568	$623,226,261	100.00 *

* PERCENTAGE MAY NOT EQUAL 100 DUE TO ROUNDING

USE TAX

IOWA DEPARTMENT OF REVENUE
COUNTY TREASURER USE TAX REPORT
Fiscal Year 1987

#	COUNTY	UNITS	AMOUNT	#	COUNTY	UNITS	AMOUNT
01	ADAIR	2,012	294,389.81	52	JOHNSON	16,371	2,947,032.28
02	ADAMS	1,214	130,247.60	53	JONES	4,282	583,015.14
03	ALLAMAKEE	3,251	443,856.03	54	KEOKUK	2,975	424,263.82
04	APPANOOSE	3,354	384,398.15	55	KOSSUTH	3,798	602,896.48
05	AUDUBON	1,642	251,892.90	56	LEE	9,781	1,313,361.02
06	BENTON	4,988	655,044.70	57	LINN	41,400	6,781,898.41
07	BLACK HAWK	27,276	3,883,090.54	58	LOUISA	3,169	403,655.96
08	BOONE	5,779	814,506.78	59	LUCAS	2,329	318,787.06
09	BREMER	4,790	700,021.39	60	LYON	2,261	307,917.79
10	BUCHANAN	4,843	602,211.43	61	MADISON	3,029	396,697.02
11	BUENA VISTA	4,308	648,339.84	62	MAHASKA	5,299	713,215.25
12	BUTLER	3,522	434,529.03	63	MARION	6,999	1,042,262.03
13	CALHOUN	2,301	346,052.34	64	MARSHALL	9,446	1,288,676.66
14	CARROLL	4,416	757,013.72	65	MILLS	3,299	461,501.22
15	CASS	3,717	594,451.38	66	MITCHELL	2,317	323,157.69
16	CEDAR	4,016	602,391.39	67	MONONA	2,417	315,478.57
17	CERRO GORDO	11,090	1,571,780.54	68	MONROE	1,831	224,122.32
18	CHEROKEE	3,251	467,243.51	69	MONTGOMERY	3,033	413,442.69
19	CHICKASAW	3,176	392,854.37	70	MUSCATINE	11,085	1,490,416.83
20	CLARKE	2,095	270,710.53	71	O'BRIEN	3,064	477,478.64
21	CLAY	3,882	549,771.49	72	OSCEOLA	1,525	214,434.53
22	CLAYTON	4,386	627,613.45	73	PAGE	3,667	515,316.39
23	CLINTON	12,531	1,739,284.37	74	PALO ALTO	2,085	304,336.46
24	CRAWFORD	4,325	557,830.66	75	PLYMOUTH	4,772	771,165.31
25	DALLAS	7,242	999,146.28	76	POCAHONTAS	2,008	301,172.81
26	DAVIS	1,901	220,949.09	77	POLK	78,811	13,850,223.46
27	DECATUR	1,939	224,868.32	78	POTTAWATTAMIE	22,934	3,001,262.30
28	DELAWARE	4,049	601,903.36	79	POWESHIEK	4,416	698,775.82
29	DES MOINES	11,364	1,546,459.46	80	RINGGOLD	1,184	156,723.72
30	DICKINSON	3,481	542,260.77	81	SAC	2,641	384,920.52
31	DUBUQUE	18,230	2,780,052.66	82	SCOTT	36,932	6,186,435.47
32	EMMET	2,564	353,800.01	83	SHELBY	2,764	463,189.18
33	FAYETTE	4,787	661,482.45	84	SIOUX	5,554	783,509.16
34	FLOYD	3,847	471,453.76	85	STORY	12,718	2,093,224.68
35	FRANKLIN	2,421	356,552.32	86	TAMA	4,004	524,427.87
36	FREMONT	2,020	284,012.26	87	TAYLOR	1,542	185,359.29
37	GREENE	2,546	330,815.30	88	UNION	3,332	406,353.93
38	GRUNDY	2,635	420,237.77	89	VAN BUREN	2,015	228,065.58
39	GUTHRIE	2,432	317,893.01	90	WAPELLO	9,277	1,055,921.93
40	HAMILTON	4,027	548,595.48	91	WARREN	8,750	1,258,887.75
41	HANCOCK	2,749	374,620.68	92	WASHINGTON	4,602	670,672.37
42	HARDIN	4,478	621,391.93	93	WAYNE	1,656	208,756.31
43	HARRISON	3,706	511,930.57	94	WEBSTER	8,921	1,182,871.71
44	HENRY	4,760	675,482.54	95	WINNEBAGO	2,844	426,035.99
45	HOWARD	2,114	273,797.74	96	WINNESHIEK	4,152	592,549.54
46	HUMBOLDT	2,447	320,553.88	97	WOODBURY	22,481	3,207,082.18
47	IDA	1,764	259,489.59	98	WORTH	1,866	263,868.35
48	IOWA	3,302	512,073.61	99	WRIGHT	3,045	453,839.40
49	JACKSON	5,151	589,711.22	00	MOTOR VEHICLE	41	16,256.22
50	JASPER	9,157	1,301,388.47				
51	JEFFERSON	4,050	512,879.18		TOTALS	644,052	95,568,242.77

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1987

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	290	$24,679,170	$987,165	1.53
ELECTRIC AND GAS UTILITIES	109	$37,693,075	$1,507,313	2.33
WATER AND SANITATION UTILITIES	18	$22,314	$893	.00
TRANSPORTATION COMPANIES	194	$41,766,126	$1,670,647	2.58
* GROUP TOTALS *	611	$104,160,685	$4,166,018	6.44
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	485	$20,551,188	$821,704	1.27
PAINT AND GLASS STORES	30	$423,750	$16,949	.03
HARDWARE STORES	98	$1,611,477	$64,454	.10
GARDEN SUPPLY STORES	51	$410,812	$16,433	.03
MOBILE HOME DEALERS	8	$0	$0	.00
* GROUP TOTALS *	672	$22,997,227	$919,540	1.42
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	22	$29,767,420	$1,190,698	1.84
VARIETY STORES	9	$2,085,348	$83,414	.13
MISCELLANEOUS GENERAL MERCHANDISE STORES	17	$406,467	$16,258	.03
* GROUP TOTALS *	48	$32,259,235	$1,290,370	1.99

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1987

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
		FOOD DEALERS GROUP		
GROCERY STORES	30	$897,523	$35,900	.06
MEAT AND FISH MARKETS	8	$317,162	$12,686	.02
FRUIT AND VEGETABLE MARKETS	1	$0	$0	.00
CONFECTIONERY STORES	6	$197,075	$7,884	.01
DAIRY PRODUCT STORES	4	$90,170	$3,606	.01
BAKERIES	0	$0	$0	.00
MISCELLANEOUS FOOD STORES	36	$179,134	$7,166	.01
* GROUP TOTALS *	85	$1,681,064	$67,242	.10
		MOTOR VEHICLE GROUP		
AUTOMOBILE DEALERS	53	$1,679,234	$67,173	.10
AUTOMOTIVE PARTS	279	$6,426,394	$256,968	.40
GAS STATIONS	116	$7,015,617	$280,629	.43
RECREATIONAL VEHICLES	52	$1,683,825	$67,125	.10
* GROUP TOTALS *	500	$16,805,070	$671,895	1.04
		APPAREL GROUP		
MEN S AND BOY S APPAREL STORES	11	$74,143	$2,965	.00
WOMEN S APPAREL STORES	69	$1,414,626	$56,586	.09
FAMILY AND CHILDREN S APPAREL STORES	28	$340,879	$13,637	.02

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1987

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SHOE STORES	59	$2,192,406	$87,694	.14
OTHER APPAREL STORES	50	$748,042	$29,921	.05
* GROUP TOTALS *	217	$4,770,096	$190,803	.29
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	247	$4,681,898	$187,275	.29
HOME FURNISHING STORES	212	$22,304,398	$892,168	1.38
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	485	$12,899,359	$515,973	.80
* GROUP TOTALS *	944	$39,885,655	$1,595,416	2.47
EATING AND DRINKING PLACES GROUP				
EATING PLACES	104	$1,657,041	$66,285	.10
DRINKING PLACES	3	$0	$0	.00
* GROUP TOTALS *	107	$1,657,041	$66,285	.10
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	22	$1,329,358	$53,177	.08
LIQUOR STORES	4	$129,738	$5,190	.01
USED MERCHANDISE STORES	124	$1,167,719	$46,704	.07
SPORTING GOODS STORES	58	$198,092	$7,922	.01
BOOKS AND STATIONERY STORES	144	$3,435,643	$137,424	.21
JEWELRY STORES	64	$1,442,584	$57,705	.09

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1987

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HOBBY AND TOY STORES	278	$1,344,292	$53,772	.08
GIFT AND NOVELTY SHOPS	70	$2,043,036	$81,721	.13
MAIL ORDER STORES	122	$14,753,479	$590,142	.91
VENDING MACHINES	155	$2,975,097	$119,003	.18
DIRECT SELLING	604	$29,386,891	$1,175,469	1.82
FUEL AND ICE DEALERS	173	$1,155,970	$46,242	.07
FLORISTS	11	$7,212	$290	.00
OTHER SPECIALTY SHOPS	988	$56,937,442	$2,277,492	3.52
* GROUP TOTALS *	2,817	$116,306,553	$4,652,253	7.19

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FINANCE, INSURANCE AND REAL ESTATE	396	$7,484,302	$299,370	.46
HOTELS AND OTHER LODGING PLACES	45	$1,452,248	$58,090	.09
LAUNDRY AND CLEANING	168	$5,767,459	$230,697	.36
PHOTOGRAPHIC STUDIOS	133	$2,363,868	$94,555	.15
BEAUTY SHOPS	8	$126,391	$5,056	.01
BARBER SHOPS	23	$64,645	$2,583	.00
SHOE REPAIR SHOPS	4	$4,153	$166	.00
FUNERAL HOMES	10	$28,088	$1,125	.00
OTHER PERSONAL SERVICES	76	$1,475,190	$59,007	.09
BUILDING MAINTENANCE	145	$2,628,826	$105,154	.16
EMPLOYMENT AGENCIES	1	$0	$0	.00

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1987

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
OTHER BUSINESS SERVICES	3,071	$181,261,778	$7,250,762	11.21
AUTOMOBILE RENTAL AND STORAGE	144	$8,020,332	$320,853	.50
AUTOMOBILE REPAIR AND SERVICES	149	$2,396,469	$95,863	.15
ELECTRICAL REPAIR	176	$7,814,448	$312,578	.48
WATCH, JEWELRY REPAIR	0	$0	$0	.00
FURNITURE REPAIR	16	$272,021	$10,880	.02
MISCELLANEOUS REPAIR	380	$8,124,657	$323,499	.50
MOTION PICTURE THEATRES	56	$885,468	$35,421	.05
AMUSEMENT PARKS AND SERVICES	99	$821,711	$32,868	.05
EDUCATION INSTITUTIONS	11	$13,982	$560	.00
OTHER SERVICES	137	$2,038,515	$81,538	.13
* GROUP TOTALS *	5,248	$233,044,551	$9,320,625	14.41
WHOLESALE GOODS GROUP				
MOTOR VEHICLE	224	$7,152,262	$286,086	.44
FURNITURE AND HOME FURNISHINGS	113	$1,917,406	$76,694	.12
CONSTRUCTION MATERIALS	1,977	$62,416,355	$2,496,590	3.86
FARM AND CONSTRUCTION MACHINERY	5,683	$272,773,317	$10,912,154	16.87
MISCELLANEOUS DURABLE GOODS	361	$11,075,027	$475,820	.74
APPAREL, PIECE GOODS	71	$1,974,290	$78,970	.12

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1987

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
GROCERIES AND FARM PRODUCTS	290	$9,323,318	$372,921	.58
MISCELLANEOUS NONDURABLE GOODS	1,390	$70,951,993	$2,837,845	4.39
* GROUP TOTALS *	10,109	$437,583,968	$17,537,080	27.11

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
AGRICULTURE PRODUCTION AND SERVICES	187	$4,568,333	$182,732	.28
MINING	41	$2,626,052	$105,042	.16
GENERAL CONTRACTORS	1,043	$23,305,612	$932,233	1.44
PLUMBING AND HEATING CONTRACTORS	375	$8,196,636	$327,870	.51
PAINTING CONTRACTORS	93	$992,132	$39,683	.06
ELECTRICAL CONTRACTORS	247	$6,533,976	$261,359	.40
CARPENTRY CONTRACTORS	91	$1,083,179	$43,327	.07
OTHER SPECIAL TRADE CONTRACTORS	825	$19,664,393	$786,586	1.22
FOOD MANUFACTURERS	269	$18,962,485	$758,496	1.17
APPAREL AND TEXTILE MANUFACTURERS	173	$6,051,923	$242,074	.37
FURNITURE, WOOD AND PAPER MANUFACTURERS	669	$22,278,540	$893,683	1.38
PUBLISHERS OF BOOKS AND NEWSPAPERS	162	$14,474,706	$578,985	.90
COMMERCIAL PRINTERS	321	$43,250,953	$1,729,996	2.67
NONMETALLIC PRODUCT MANUFACTURERS	1,387	$68,294,918	$2,731,867	4.22

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1987

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	3,722	$282,988,729	$11,321,155	17.50
MISCELLANEOUS MANUFACTURERS	799	$65,669,514	$2,626,797	4.06
TEMPORARY RETAILERS	156	$3,884,114	$0	.00
* GROUP TOTALS *	10,560	$592,826,195	$23,561,885	36.43
* LATE FILERS *	1,365	$14,952,188	$597,983	.92
** GRAND TOTAL **	33,283	$1,618,929,528	$64,637,395	100.00 *

* PERCENTAGE MAY NOT EQUAL 100 DUE TO ROUNDING

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1987

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	676	$22,207,470	$888,300	3.65 *
ELECTRIC AND GAS UTILITIES	668	$40,906,945	$1,636,442	6.72 *
WATER AND SANITATION UTILITIES	70	$925,572	$37,022	.15 *
TRANSPORTATION COMPANIES	560	$8,360,424	$334,416	1.37 *
* GROUP TOTALS *	1,974	$72,400,411	$2,896,180	11.89 *
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	231	$1,664,369	$66,569	.27 *
PAINT AND GLASS STORES	1	$2,269	$91	.00 *
HARDWARE STORES	12	$16,722	$667	.00 *
GARDEN SUPPLY STORES	37	$122,779	$4,909	.02 *
MOBILE HOME DEALERS	0	$0	$0	.00 *
* GROUP TOTALS *	281	$1,806,139	$72,236	.30 *
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	29	$2,327,457	$93,099	.38 *
VARIETY STORES	4	$5,222	$208	.00 *
MISCELLANEOUS GENERAL MERCHANDISE STORES	20	$435,916	$17,435	.07 *
* GROUP TOTALS *	53	$2,768,595	$110,742	.45 *
FOOD DEALERS GROUP				

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1987

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
GROCERY STORES	29	$6,042,978	$241,718	.99 *
MEAT AND FISH MARKETS	16	$18,278	$730	.00 *
FRUIT AND VEGETABLE MARKETS	0	$0	$0	.00 *
CONFECTIONERY STORES	4	$23,369	$935	.00 *
DAIRY PRODUCT STORES	3	$37,086	$1,483	.01 *
BAKERIES	20	$1,954,640	$78,188	.32 *
MISCELLANEOUS FOOD STORES	8	$6,136	$246	.00 *
* GROUP TOTALS *	80	$8,082,487	$323,300	1.33 *
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	94	$44,255	$1,773	.01 *
AUTOMOTIVE PARTS	64	$1,870,527	$74,824	.31 *
GAS STATIONS	69	$346,043	$13,839	.06 *
RECREATIONAL VEHICLES	19	$17,919	$717	.00 *
* GROUP TOTALS *	246	$2,278,744	$91,153	.37 *
APPAREL GROUP				
MEN S AND BOY S APPAREL STORES	25	$3,552	$143	.00 *
WOMEN S APPAREL STORES	149	$33,070	$1,323	.01 *
FAMILY AND CHILDREN S APPAREL STORES	13	$53,920	$2,157	.01 *
SHOE STORES	58	$296,454	$11,856	.05 *
OTHER APPAREL STORES	6	$0	$0	.00 *

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1987

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
* GROUP TOTALS *	251	$386,996	$15,479	.06 *

HOME FURNISHINGS AND APPLIANCES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FURNITURE STORES	28	$332,911	$13,314	.05 *
HOME FURNISHING STORES	50	$4,500,123	$180,008	.74 *
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	42	$305,544	$12,222	.05 *
* GROUP TOTALS *	120	$5,138,578	$205,544	.84 *

EATING AND DRINKING PLACES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
EATING PLACES	269	$2,892,190	$115,688	.47 *
DRINKING PLACES	3	$0	$0	.00 *
* GROUP TOTALS *	272	$2,892,190	$115,688	.47 *

SPECIALTY RETAIL STORES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DRUG STORES	5	$73,610	$2,945	.01 *
LIQUOR STORES	0	$0	$0	.00 *
USED MERCHANDISE STORES	11	$660	$26	.00 *
SPORTING GOODS STORES	38	$224,445	$8,980	.04 *
BOOKS AND STATIONERY STORES	25	$9,775	$390	.00 *
JEWELRY STORES	52	$305,787	$12,231	.05 *
HOBBY AND TOY STORES	12	$23,807	$952	.00 *
GIFT AND NOVELTY SHOPS	9	$14,517	$580	.00 *

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1987

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MAIL ORDER STORES	12	$792	$32	.00 *
VENDING MACHINES	201	$918,622	$36,746	.15 *
DIRECT SELLING	32	$1,081,054	$43,242	.18 *
FUEL AND ICE DEALERS	81	$417,126	$16,688	.07 *
FLORISTS	9	$4,237	$170	.00 *
OTHER SPECIALTY SHOPS	160	$1,634,878	$65,398	.27 *
* GROUP TOTALS *	647	$4,709,310	$188,380	.77 *

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FINANCE, INSURANCE AND REAL ESTATE	1,604	$20,833,141	$833,321	3.42 *
HOTELS AND OTHER LODGING PLACES	200	$1,241,162	$49,640	.20 *
LAUNDRY AND CLEANING	81	$1,402,818	$56,112	.23 *
PHOTOGRAPHIC STUDIOS	6	$6,805	$272	.00 *
BEAUTY SHOPS	5	$0	$0	.00 *
BARBER SHOPS	0	$0	$0	.00 *
SHOE REPAIR SHOPS	0	$0	$0	.00 *
FUNERAL HOMES	40	$45,699	$1,828	.01 *
OTHER PERSONAL SERVICES	41	$462,145	$18,485	.08 *
BUILDING MAINTENANCE	14	$43,014	$1,720	.01 *
EMPLOYMENT AGENCIES	12	$21,578	$863	.00 *
OTHER BUSINESS SERVICES	575	$17,372,390	$694,896	2.85 *
AUTOMOBILE RENTAL AND STORAGE	12	$12,649	$506	.00 *

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1987

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
AUTOMOBILE REPAIR AND SERVICES	95	$3,040,757	$121,631	.50 *
ELECTRICAL REPAIR	23	$131,291	$5,252	.02 *
WATCH, JEWELRY REPAIR	6	$5,290	$211	.00 *
FURNITURE REPAIR	24	$42,495	$1,701	.01 *
MISCELLANEOUS REPAIR	182	$1,531,504	$61,261	.25 *
MOTION PICTURE THEATRES	53	$105,933	$4,240	.02 *
AMUSEMENT PARKS AND SERVICES	146	$430,425	$17,219	.07 *
EDUCATION INSTITUTIONS	18	$210,512	$8,420	.03 *
OTHER SERVICES	3,027	$32,759,838	$1,310,383	5.38 *
* GROUP TOTALS *	6,164	$79,699,496	$3,187,961	13.08 *
WHOLESALE GOODS GROUP				
MOTOR VEHICLE	39	$1,286,704	$51,467	.21 *
FURNITURE AND HOME FURNISHINGS	15	$114,842	$4,592	.02 *
CONSTRUCTION MATERIALS	252	$2,820,820	$112,833	.46 *
FARM AND CONSTRUCTION MACHINERY	432	$4,147,391	$166,060	.68 *
MISCELLANEOUS DURABLE GOODS	95	$9,151,971	$366,079	1.50 *
APPAREL, PIECE GOODS	5	$0	$0	.00 *
GROCERIES AND FARM PRODUCTS	210	$7,761,475	$310,456	1.27 *
MISCELLANEOUS NONDURABLE GOODS	865	$8,116,975	$324,680	1.33 *

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1987

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX	
* GROUP TOTALS *	1,913	$33,400,178	$1,336,167	5.48	*
MISCELLANEOUS GROUP					
AGRICULTURE PRODUCTION AND SERVICES	299	$6,288,504	$251,537	1.03	*
MINING	82	$687,421	$27,495	.11	*
GENERAL CONTRACTORS	1,069	$16,821,175	$672,849	2.76	*
PLUMBING AND HEATING CONTRACTORS	362	$2,771,884	$110,877	.46	*
PAINTING CONTRACTORS	29	$1,757,245	$70,290	.29	*
ELECTRICAL CONTRACTORS	163	$1,240,530	$49,620	.20	*
CARPENTRY CONTRACTORS	45	$661,597	$26,464	.11	*
OTHER SPECIAL TRADE CONTRACTORS	594	$8,964,628	$358,592	1.47	*
FOOD MANUFACTURERS	623	$92,696,289	$3,707,846	15.22	*
APPAREL AND TEXTILE MANUFACTURERS	92	$7,933,367	$317,335	1.30	*
FURNITURE, WOOD AND PAPER MANUFACTURERS	230	$15,935,897	$637,433	2.62	*
PUBLISHERS OF BOOKS AND NEWSPAPERS	250	$4,510,197	$180,411	.74	*
COMMERCIAL PRINTERS	199	$6,225,295	$249,015	1.02	*
NONMETALLIC PRODUCT MANUFACTURERS	648	$36,973,053	$1,479,030	6.07	*
INDUSTRIAL EQUIPMENT MANUFACTURERS	1,460	$171,489,841	$6,859,592	28.15	*
MISCELLANEOUS MANUFACTURERS	273	$15,051,229	$602,049	2.47	*

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1987

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX	
TEMPORARY RETAILERS	189	$2,127,246	$0	.00	*
* GROUP TOTALS *	6,607	$392,135,398	$15,600,435	64.02	*
* LATE FILERS *	585	$5,897,165	$224,127	.92	*
** GRAND TOTAL **	19,193	$611,595,637	$24,367,392	100.00	*

* PERCENTAGE MAY NOT EQUAL 100 DUE TO ROUNDING

CONSUMER USE TAX
BY COUNTY
FISCAL YEAR 1987

COUNTY	NO. OF RETURNS	COMPUTED TAX
ADAIR	73	$10,396
ADAMS	29	$15,900
ALLAMAKEE	144	$14,716
APPANOOSE	47	$116,612
AUDUBON	32	$1,085
BENTON	112	$17,621
BLACK HAWK	901	$1,619,475
BOONE	134	$51,676
BREMER	143	$47,747
BUCHANAN	108	$27,089
BUENA VISTA	124	$61,198
BUTLER	94	$15,123
CALHOUN	53	$30,130
CARROLL	178	$82,996
CASS	118	$51,050
CEDAR	98	$13,081
CERRO GORDO	483	$271,530
CHEROKEE	70	$8,092
CHICKASAW	89	$122,412
CLARKE	32	$7,729
CLAY	192	$64,751
CLAYTON	134	$57,595
CLINTON	320	$336,780
CRAWFORD	128	$137,298
DALLAS	148	$51,601
DAVIS	56	$16,088
DECATUR	28	$3,787
DELAWARE	78	$55,634
DES MOINES	362	$640,515
DICKINSON	99	$34,296
DUBUQUE	779	$1,624,091
EMMET	106	$62,789
FAYETTE	106	$25,195
FLOYD	150	$78,818
FRANKLIN	107	$57,655
FREMONT	59	$7,916
GREENE	84	$6,280
GRUNDY	117	$18,020
GUTHRIE	73	$5,126
HAMILTON	189	$278,826
HANCOCK	88	$36,805
HARDIN	251	$51,701
HARRISON	77	$20,276
HENRY	121	$59,215
HOWARD	82	$10,489
HUMBOLDT	99	$56,045
IDA	53	$21,764
IOWA	103	$334,728
JACKSON	117	$23,283
JASPER	188	$308,010
JEFFERSON	92	$35,678
JOHNSON	435	$664,505
JONES	107	$39,229
KEOKUK	68	$14,927
KOSSUTH	112	$28,991
LEE	315	$707,266
LINN	1,295	$4,533,302
LOUISA	70	$7,620
LUCAS	32	$29,767
LYON	125	$25,567
MADISON	43	$16,898
MAHASKA	141	$62,119
MARION	142	$324,237
MARSHALL	287	$431,978
MILLS	41	$656
MITCHELL	109	$59,810
MONONA	81	$13,673
MONROE	57	$25,285
MONTGOMERY	101	$87,797
MUSCATINE	236	$773,910
OBRIEN	161	$16,861
OSCEOLA	63	$5,814
PAGE	170	$31,725
PALO ALTO	78	$21,602
PLYMOUTH	120	$352,263
POCAHONTAS	107	$38,525
POLK	2,408	$4,449,419
POTTAWATTAMIE	502	$262,187
POWESHIEK	152	$198,861
RINGGOLD	23	$9,499
SAC	117	$26,975
SCOTT	974	$1,556,181
SHELBY	160	$53,059
SIOUX	215	$200,959
STORY	391	$187,821
TAMA	94	$24,041
TAYLOR	25	$697
UNION	57	$34,712
VAN BUREN	43	$30,131
WAPELLO	256	$531,280
WARREN	120	$27,979
WASHINGTON	125	$13,985
WAYNE	64	$16,316
WEBSTER	309	$188,208
WINNEBAGO	94	$181,904
WINNESHIEK	121	$97,607
WOODBURY	667	$745,276
WORTH	61	$15,784
WRIGHT	120	$93,526
OUT OF STATE	1	$0
GRAND TOTAL	19,193	$24,367,392